

**PROGRAM BUDGETING, ACCOUNTING,
AND REPORTING SYSTEM FOR
NEBRASKA SCHOOL DISTRICTS & ESUs**

**ACCOUNTING STRUCTURE & USERS'
MANUAL**

Coding for Reporting 2018/19 AFR

Nebraska Department of Education

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov

P R E F A C E

This Accounting & Users' Manual for Nebraska school districts/Educational Service Units is intended to help local school boards and administrators effectively collect and document financial data for educational management decisions.

The use of this manual should significantly improve the completion of reports, such as the Annual Financial Report, required by the Nebraska Department of Education and other state agencies. It is intended to correspond with those concepts, fundamentals and current practices used in accounting principles followed by Nebraska school districts.

The Nebraska Department of Education also recognizes that variations will always exist between school districts/educational service units regarding definition of routine daily accounting needs versus those events that are considered occasional and unusual. As a result, not all situations can be predicted or sufficiently addressed in this manual. School boards should accommodate their needs outside the structure required by the Nebraska Department of Education; this manual addresses the minimum reporting requirements. Therefore, school districts/educational service units may expand on this groundwork to meet their own requirements.

Revised June 25, 2019

TABLE OF CONTENTS

Summary of Changes from the Previously Coding Posted on 9/1/18.....	4
Upcoming Code Changes for 2019/20.....	6
Classification of Funds.....	7
Coding For Classifying Receipts and Disbursements of All Funds.....	10
Dimensions for Fund Disbursement for <i>(Table 1)</i>	11
Examples of Grade, Building Level, and Course Coding <i>(Table 2)</i>	12
Program Receipt Coding.....	13
Program Disbursement Coding	28
Disbursement Object Coding	47
Appendix E: Distinguishing Equipment from Supply	62

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**SUMMARY OF CHANGES
FROM CODING POSTED ON SEPTEMBER 1, 2018**

Account Codes Eliminated on the 2018/19 AFR:

01-1-02800-000	Revenue in Lieu of Taxes
01-1-03150-000	State Reimbursement of Nutrition Programs
01-1-03800-000	Revenue in Lieu of Taxes
01-2-02250-XXX	Staff Development & In-Service to Schools (ESU Only)
01-2-02260-XXX	Production & Media Services to Schools (ESU Only)
01-2-02315-XXX	Board of Control (ESU Only)
01-2-02615-XXX	Building & Sites (ESU Only)
01-2-06450-XXX	Medicaid in Public Schools
10-2-06450-XXX	Medicaid in Public Schools
XX-X-XXXXXX-620	Energy
XX-X-XXXXXX-730	Equipment

Revenue Codes Added for Reporting on the 2018/19 AFR:

01-1-01740-000	Fees
01-1-03500-000	State Categorical Programs – Other
05-1-01920-000	Contributions & Donations From Private Sources
06-1-01920-000	Contributions & Donations From Private Sources
07-1-01140-000	Penalties & Interest on Taxes (Levied/Assessed by School Districts)
08-1-01140-000	Penalties & Interest on Taxes (Levied/Assessed by School Districts)
08-1-01920-000	Contributions & Donations From Private Sources
08-1-05120-000	Premium of the Issuance of Bonds
08-1-05150-000	Tax Anticipation Notes
09-1-01140-000	Penalties & Interest on Taxes (Levied/Assessed by School Districts)
09-1-05101-000	Issuance of Bonds (Refunding Only)
09-1-05120-000	Premium of the Issuance of Bonds
09-1-05150-000	Tax Anticipation Notes
10-1-01510-000	Interest on Investments
10-1-03500-000	State Categorical Programs – Other
10-1-05200-000	Fund Transfers In

**SUMMARY OF CHANGES
FROM CODING POSTED ON SEPTEMBER 1, 2018**

Disbursement Codes added for Reporting on the 2018/19 AFR:

01-2-02290-287	Retirement Incentive Plan
01-2-02290-288	Staff Development Assistance
01-2-02320-155	Additional Compensation Paid to Superintendent or ESU Administrator
01-2-09000-900	Other Items
03-2-02900-2X5	Superintendents or ESU Administrator Benefits
04-2-02310-317	Contracted Legal Services
05-2-02900-333	Mileage Paid to Staff
05-2-02900-441	Rentals of Land and Buildings
05-2-02900-442	Rentals of Equipment and Vehicles
05-2-02900-443	Rentals of Computers and Related Equipment
06-2-03100-333	Mileage Paid to Staff
08-2-02610-XXX	Operation of Building
08-2-05000-832	Interest on Long-Term Deb
08-2-05000-833	Bond Issuance and Other Debt-Related Costs
08-2-05000-835	Interest on Short-Term Deb
08-2-05000-890	Miscellaneous Expenditure
10-2-01100-221	Social Security Payments for Teachers/Professional Staff
10-2-01100-382	Distance Education & Telecommunication
10-2-02213-333	Mileage Paid to Staff
10-2-02230-XXX	Instruction Related Technology
10-2-02320-155	Additional Compensation Paid to Superintendent or ESU Administrator

**UPCOMING CODE CHANGES
FOR 2019/20 AFR**

Codes Being Eliminated from Reporting on the 2019/20 AFR:

XX-1-01530-000	Net Increase in the Fair Value of Investments
XX-1-01532-000	Unrealized Gains (Losses) on Investments
XX-1-01970-000	Revenues from Other Departments in the Agency
XX-1-02900-000	Revenue For/On Behalf of the School District
XX-1-03900-000	Revenue For/On Behalf of the School District
XX-X-XXXXXX-930	Net Decreases in the Fair Value of Investments
XX-X-XXXXXX-932	Unrealized Losses on Investments

New Codes for Reporting on the 2019/20 AFR:

XX-1-04518-000	IDEA Part B (611); Base & Enrollment Poverty Allocation
XX-2-02715-XXX	Vehicle Operation & Purchasing – SPED – Ages 0-2 (<i>Districts only</i>)
XX-2-02725-XXX	Monitoring Services – SPED – Ages 0-2 (<i>Districts only</i>)
XX-2-02735-XXX	Vehicle Servicing & Maintenance – SPED – Ages 0-2 (<i>Districts only</i>)
XX-2-02795-XXX	Other Student Transportation – SPED – Ages 0-2 (<i>Districts only</i>)
XX-2-06408-XXX	IDEA Part B (611); Base & Enrollment Poverty Allocation – Ages 0-21

Revised Disbursement Codes for Reporting on the 2019/20 AFR:

XX-2-02713-XXX	Vehicle Operation & Purchasing – SPED – Below Age 5 <u>Ages 3-5</u> (<i>Districts only</i>)
XX-2-02723-XXX	Monitoring Services – SPED – Below Age 5 <u>Ages 3-5</u> (<i>Districts only</i>)
XX-2-02733-XXX	Vehicle Servicing & Maintenance – SPED – Below Age 5 <u>Ages 3-5</u> (<i>Districts only</i>)
XX-2-02793-XXX	Other Student Transportation – SPED – Below Age 5 <u>Ages 3-5</u> (<i>Districts only</i>)

CLASSIFICATION OF FUNDS

A FUND is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities. An ACCOUNT within a fund records the financial transactions that are similar in terms of a given frame of reference, either as a receipt or as a disbursement. The fund accounts collectively constitute a complete record of all transactions encompassed by the fund. In addition, State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.

GENERAL FUND

The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted.

DEPRECIATION FUND

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

EMPLOYEE BENEFIT FUND

An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

CONTINGENCY FUND

A Contingency Fund is authorized by statute (§79-1072) and may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund.

CLASSIFICATION OF FUNDS

ACTIVITIES FUND

The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities.

Districts offering curriculum to build or construct homes or other structures that may be sold to the public should include those revenues and corresponding costs to the Activities Fund.

SCHOOL NUTRITION FUND

The School Nutrition Fund (*formerly School Lunch Fund*) is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

BOND FUND

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

SPECIAL BUILDING FUND

A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund.

The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years (§79-1098 R.R.S.).

CLASSIFICATION OF FUNDS

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Qualified Zone Academy Bonds, Qualified School Construction Bonds, and Build America Bonds are included in the Qualified Capital Purpose Undertaking Fund if issued prior to April 19, 2016.

Effective April 19, 2016, the tax levy for this fund is restricted to 3¢. The tax levy for Qualified Capital Purpose Undertaking projects in place prior to April 19, 2016, remains at 5.2¢. The levy may exceed the 3¢ levy limit if valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met.

Tax levies for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, and mold abatement and prevention projects cannot exceed *ten years* for each project. Tax levies for each qualified capital purpose for which the Qualified Zone Academy Bond (QZAB) is issued according to (§79-10,110 R.R.S.) cannot exceed *fifteen* years.

COOPERATIVE FUND

The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEE FUND

The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer/Night School. Expenditures from this fund must be for the purposes for which the fees were collected.

CODING FOR CLASSIFYING RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

Refer to the Chart of Accounts for Receipts and the Chart of Accounts for Disbursements for specific divisions and sub-divisions of receipts and disbursements within the school district's funds. Both charts show four digit numbers.

A coding structure is recommended which distinguishes receipts from expenditures and identifies the source of funds or the functions and objects of expenditures.

The coding structure for all funds can be reflected in the following breakdown:

XX	-	X	-	XXXXX	-	XXX
Fund		Receipt (1) /Expenditure (2)		Function		Object

For all General Fund expenditures, the first three digits in the coding structure will be 01 - 2 to reflect the General Fund and that the transaction is an expenditure. The remaining portion of the coding structure will identify the Function and Object of the expenditure.

EXAMPLE #1:

The **expenditure** of \$400 for Regular Instruction teaching supplies could be coded as follows:

01 - 2 - 01100 - 610 \$400

In this example, the first two digits (01) indicate the General Fund, the third digit (2) identifies the transaction as an expenditure, the next four digits (1100) identify the function as Regular Instruction and the next three digits (610) identify the object as supplies.

For all General Fund receipts, the first three digits in the coding structure will be 01 - 1 to reflect General Fund and that the transaction is a receipt. The remaining digits are to be used to identify the source of the receipt according to the Chart of Accounts.

EXAMPLE #2:

The **receipt** of a State Aid payment in the amount of \$1000 would be coded as follows:

01 - 1 - 03110 - 000 \$1000

In this example, the first two digits (01) indicate the General Fund, the third digit (1) identifies the transaction as a receipt, and the next four digits (3110) identify the type and source of the receipt (State Aid). The last three digits of a receipt are always "000", since receipts are not broken down to the object level.

TABLE 1 DIMENSIONS FOR FUND DISBURSEMENTS

FUND	RECEIPT/EXPENDITURE	FUNCTION	OBJECT
01 - General	1 - Receipt	1000 – Instruction	100 – Salaries
02 - Depreciation	2 - Expenditure	2000 – Support Services	200 – Benefits
03 – Employee Benefit		3000 – Operation of Non-Instructional Programs	300 – Purchased Professional/Technical Services
04 - Contingency		3400/3500 Private and State Categorical Programs	400 – Purchased Property Services
05 - Activities		4000 – Facilities Acquisition & Construction	500 – Other Property Services
06 – School Nutrition		5000 – Deb Services	600 – Supplies
07 - Bond		6000 – Federal Programs	700 - Property
08 – Special Building		8000 – Transfers	800 – Debt Services & Miscellaneous
09 – Qualified Capital Purpose Undertaking Fund		9000 – Non-Program Expenditure	900 – Other Items
10 - Cooperative			
12 – Student Fee			

TABLE 2
EXAMPLES OF GRADE, BUILDING LEVEL,
AND COURSE CODING

99 -- 12 GRADE LEVEL

- 99 – Pre-Kindergarten
- 00 – Kindergarten
- 01 – First Grade
- 02 – Second Grade
- 03 – Third Grade
- 04 – Fourth Grade
- 05 – Fifth Grade
- 06 – Sixth Grade
- 07 – Seventh Grade
- 08 – Eight Grade
- 09 – Ninth Grade
- 10 – Tenth Grade
- 11 – Eleventh Grade
- 12 – Twelfth Grade

10 – 19 ENGLISH COURSES

- 10 – English – Basic
- 11 – Speech
- 12 – Dramatics
- 13 – Debate
- 14 – Journalism
- 15 – Reading
- 16 – Spelling
- 17 – Literature
- 18 – Composition
- 19 -- Other

Please note:

This example of course coding for English instructional courses can be utilized by school districts when coding disbursement for various courses. Each school will need to develop course codes best suited to its own course offerings.

School districts or Educational Service Units may add to the coding structure as they find necessary to accommodate their needs or for other purposes. However, the financial information reported to NDE must conform to the coding structure found in the NDE Masterlist: <https://www.education.ne.gov/fos/annual-financial-report-school-district/201819-essa-financial-coding-information/>

PROGRAM RECEIPT CODING

1000 LOCAL RECEIPTS

TAXES

- 1100 TAXES LEVIED/ASSESED BY SCHOOL DISTRICT/ESU:** Compulsory charges levied by the school district or ESU to finance services performed for the common benefit. (Revenues 1110 through 1190 are specific taxes levied/assessed by the school district or ESU.) Revenue derived from the tax levy and all other local taxes which accrue to the school district or ESU, including any school revenue originating from local taxation, housing authority, or TIF related revenue.
- 1115 CARLINE TAXES:** Personal property taxes assessed on private rail cars that are collected by the state and distributed to political subdivisions based on railroad taxes levied.
- 1120 PUBLIC POWER DISTRICT SALES TAX:** The school district's share of the 5% tax on the gross revenue of Public Power Districts derived from the retail sales of electricity in cities and villages. *(Do not include the in-lieu-of tax paid by public power districts; these should be included in account code 1100.)*
- 1125 MOTOR VEHICLE TAXES:** Revenue derived from motor vehicle taxes collected by the county and distributed based on the relation of the school district's levy to the total levy in the county.
- 1140 PENALTIES & INTEREST ON TAXES (LEVIED/ACCESSED BY SCHOOL DISTRICTS/ESU):** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1190 OTHER TAXES (LEVIED/ACCESSED BY SCHOOL DISTRICTS):** Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1210 AD VALOREM TAXES (RECEIVED FROM OTHER GOVERNMENT UNITS) (ESU Only):** Taxes levied for school purposes by a local governmental unit other than a school district. The school district is not the final authority, within legal limits, in determining the amount to be raised. For example, after a school district has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount. Separate accounts may be maintained for real property and for personal property. Pathways to Tomorrow (P2T) taxes are coded here. Penalties and interest on ad valorem taxes should be included in account 1240.

TUITION

- 1311 TUITION FROM INDIVIDUALS REGULAR EDUCATION (EXCLUDING SUMMER SCHOOL):** Tuition received from non-resident patrons for school privileges extended to their children. Includes tuition received from Driver's Education.

PROGRAM RECEIPT CODING

- 1312 TUITION FROM INDIVIDUALS FOR SUMMER SCHOOL:** Tuition received from patrons for school privileges extended to their children for Summer School.
- 1313 TUITION FROM INDIVIDUALS (SPECIAL EDUCATION):** Tuition received from patrons for providing Special Education programs.
- 1315 TUITION FROM EDUCATIONAL ENTITIES (DISTANCE EDUCATION):** Tuition received from educational entities for providing distance education. Educational entity means a school district, a private, denominational, or parochial school, an educational service unit, a community college, a state college; the University of Nebraska, or a nonprofit private postsecondary educational institution.
- 1320 TUITION FROM OTHER GOVERNMENT SOURCES WITHIN THE STATE**
- 1321 TUITION FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE – REGULAR EDUCATION:** Tuition received from other school districts, usually under contract.
- 1322 TUITION FROM OTHER GOVERNMENT SOURCES EXCLUDING SCHOOL DISTRICTS WITHIN THE STATE**
- 1323 TUITION FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE – SPECIAL EDUCATION:** Tuition received from other school districts for providing Special Education programs for school age children.
- 1330 TUITION FROM OTHER GOVERNMENT SOURCES OUTSIDE THE STATE**
- 1331 TUITION FROM OTHER SCHOOL DISTRICTS OUTSIDE THE STATE:** Tuition received from other school districts outside the state, usually under contract.
- 1335 TUITION FROM OTHER SCHOOL DISTRICTS (PRE-SCHOOL SPECIAL EDUCATION):** Tuition received from other school districts for providing Special Education programs for children ages Birth to Age 5.
- 1340 TUITION FROM OTHER PRIVATE SOURCES (OTHER THAN INDIVIDUALS)**
- 1360 ADULT EDUCATION TUITION & FEES:** Tuition and fees received from all sources for providing instruction to adults, including, but not limited to, GED classes.
- 1370 PRESCHOOL TUITION & FEES:** Tuition and fees received from all sources for providing instruction to pre-kindergarten children.
- 1380 CONTRACTED EDUCATION SERVICE RECEIPTS FROM DISTRICT – SPED – BELOW AGE 5 (ESU Use Only)**
- 1385 CONTRACTED EDUCATION SERVICE RECEIPTS FROM DISTRICT – SPED – SCHOOL AGE (ESU Use Only)**

PROGRAM RECEIPT CODING

- 1390 **CONTRACTED EDUCATION SERVICE RECEIPTS FROM DISTRICT – REGULAR ED. – BELOW AGE 5 (ESU Use Only)**
- 1395 **CONTRACTED EDUCATION SERVICE RECEIPTS FROM DISTRICT – REGULAR ED. – SCHOOL AGE (ESU Use Only)**

TRANSPORTATION

- 1410 **TRANSPORTATION FEES FROM INDIVIDUALS (REGULAR EDUCATION):**
Transportation paid by patrons for transportation service given to their regular education children.
- 1411 **TRANSPORTATION FEES FROM INDIVIDUALS (EARLY CHILDHOOD):**
Transportation paid by parents for transporting their children receiving instruction through the district's Early Childhood Program.
- 1420 **TRANSPORTATION FEES FROM OTHER GOVERNMENT SOURCES WITHIN THE STATE**
- 1421 **TRANSPORTATION FEES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE:** Transportation paid by other school districts for transporting regular education students.
- 1422 **TRANSPORTATION FEES FROM OTHER GOVERNMENT SOURCES EXCLUDING SCHOOL DISTRICTS WITHIN THE STATE**
- 1423 **TRANSPORTATION FEES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE (SPECIAL EDUCATION):** Transportation paid by other school districts for transporting special education students.
- 1430 **TRANSPORTATION FEES FROM OTHER GOVERNMENT SOURCES OUTSIDE THE STATE:** Transportation paid by other government sources outside the state for transporting regular education students.
- 1431 **TRANSPORTATION FEES FROM OTHER SCHOOL DISTRICTS OUTSIDE THE STATE:** Transportation paid by other school districts outside the state for transporting regular education students.
- 1440 **TRANSPORTATION FEES FROM OTHER PRIVATE SOURCES (OTHER THAN INDIVIDUALS):** Transportation paid by other private sources for transporting regular education students.

INVESTMENTS

- 1510 **INTEREST ON INVESTMENTS:** All interest revenue on investments in U.S. Treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments. This would also include interest on demand deposits.

PROGRAM RECEIPT CODING

- 1520 DIVIDENDS ON INVESTMENTS:** Revenue from dividends on stocks held for investment.
- 1530 NET INCREASE IN THE FAIR VALUE OF INVESTMENTS:** Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis at the date of sale (or valuation). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement. Expenditure object code 930 has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as a contra revenue).
- 1531 REALIZED GAINS (LOSSES) ON INVESTMENTS:** Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis at the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.
- 1532 UNREALIZED GAINS (LOSSES) ON INVESTMENTS:** Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis at the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.
- 1540 INVESTMENT INCOME FROM REAL PROPERTY:** Revenue for rental, use charges, and other income on real property held for investment purposes.

FOOD SERVICES

- 1611 DAILY SALES – SCHOOL LUNCH PROGRAM:** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program. Used in School Nutrition Fund only (School Districts).
- 1612 DAILY SALES - SCHOOL BREAKFAST PROGRAM:** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program. Used in School Nutrition Fund only (School Districts).
- 1613 DAILY SALES – SPECIAL MILK PROGRAM:** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program. Used in School Nutrition Fund only (School Districts).

PROGRAM RECEIPT CODING

- 1614 DAILY SALES – AFTER-SCHOOL PROGRAM:** Revenue from students from the sale of reimbursable costs from after-school programs. Used in School Nutrition Fund only (School Districts).
- 1620 DAILY SALES – NON-REIMBURSEABLE PROGRAMS:** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the sale of extra lunches to students, and a la carte sales. Used in School Nutrition Fund only (School Districts).
- 1630 SPECIAL FUNCTIONS:** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, Parent-Teacher Association (PTA)/Parent-Teacher Organization (PTO)-sponsored functions, and athletic banquets (School Districts)
- 1650 DAILY SALES – SUMMER FOOD PROGRAMS:** Revenue from students from the sale of reimbursable costs from summer programs. Used in School Nutrition Fund only (School Districts).

DISTRICT ACTIVITIES

- 1710 ADMISSIONS:** Revenue from patrons of a school-sponsored activity such as a concert or a football game. Used in Activity Fund Only.
- 1720 BOOKSTORE SALES:** Revenue from sales by students or student-sponsored bookstores. Used in Activity Fund Only.
- 1730 STUDENT ORGANIZATION MEMBERSHIP DUES & FEES:** Revenue from students for memberships in school clubs or organizations. Used in Activity Fund Only.
- 1740 FEES:** Revenue from students for fees such as locker fees, towel fees, and equipment fees. Tuition fees are recorded under the appropriate account in the 1300 series. Transportation fees are recorded under the appropriate account in the 1400 series. Textbook fees are recorded in the 1940 series.
- 1741 EXTRACURRICULAR ACTIVITY FEES:** Fees collected from or on behalf of students for student activities or organizations that are supervised or administered by the school district that do not count toward graduation or advancement between grades, and in which participation is not otherwise required. This function should only be used in the Activity and Student Fee Funds.
- 1742 POSTSECONDARY EDUCATION FEES:** Fees collected from or on behalf of students to cover tuition and other fees associated with obtaining credit from a postsecondary educational institution. This function should only be used in accounting for the Student Fee Fund.
- 1743 SUMMER OR NIGHT SCHOOL FEES:** Fees collected from or on behalf of students to allow students to attend school district courses offered during summer session or after the regular school day. This function should only be used in accounting for the Student Fee Fund.

PROGRAM RECEIPT CODING

- 1750 REVENUE FROM ENTERPRISE ACTIVITIES:** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use, but may include revenue that benefits the general operations of the district.
- 1790 OTHER ACTIVITY INCOME:** Other revenue from school or district activities. Used in Activity Fund Only.
- 1800 REVENUE FROM COMMUNITY SERVICES ACTIVITIES:** Revenue from community services activities operated by a school district. For example, daycare, before & after school programs, busing for preschoolers, community rec, civic activities & public libraries, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.

OTHER LOCAL RECEIPTS

- 1905 INTERNET SERVICE REIMBURSEMENT FROM DISTRICTS (ESU Use Only)**
- 1910 RENTALS OF SCHOOL EQUIPMENT, PROPERTY, & FACILITIES:** Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540. Teacherage rent coded here but only in Special Building Fund.
- 1911 LOCAL LICENSE FEES:** License fees for the retail sale of tobacco, beer, liquor, etc. paid to the city or village clerk. The fees received are deposited to the school fund of the school district lying wholly or partially within the corporate limits of such city or village. (Record county license money under account code 2110.)
- 1920 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES** Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).
- 1921 POLICE COURT FINES:** Fines assessed for violations of city or village ordinances. Although there is still a distinction between city and county ordinances, the Municipal and Police Courts have been merged with the County Courts. (Record county fine money under account code 2110.)
- 1925 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE SOURCES:** Categorical grants received from corporations, foundations, and other non-governmental sources. (Matching disbursement code is 3400.)
- 1941 TEXTBOOK SALES:** Revenue from the sale of textbooks.

PROGRAM RECEIPT CODING

- 1942 TEXTBOOK RENTALS:** Revenue from the rental of textbooks, and fees and fines associated with textbooks.
- 1951 MISCELLANEOUS REVENUE FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE**
- 1952 MISCELLANEOUS REVENUE FROM OTHER SCHOOL DISTRICTS OUTSIDE THE STATE**
- 1955 POSTSECONDARY RECEIPTS:** Receipts from postsecondary institutions for staff reimbursement, equipment, facilities, services, etc.
- 1960 MISCELLANEOUS REVENUES FROM OTHER LOCAL GOVERNMENT UNITS:** Revenue from services provided to other local governmental units, including the state. These services could include nonstudent transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.
- 1965 DISTANCE EDUCATION & TELECOMMUNICATIONS SERVICE RECEIPTS:** Receipts received from school districts. E-rate receipts should be coded to function code 4105.
- 1970 REVENUES FROM OTHER DEPARTMENTS IN THE AGENCY:** Revenues from services provided to other departments in the agency for services such as printing or data processing. This account is only used with internal services funds. Do not include internal services fund revenues or expenditures in the entity-wide statements unless revenue is generated from outside the school district or education entity. Revenue from private individuals, businesses, and associations for services provided should be coded to 1990 Miscellaneous Local Revenue.
- 1980 REFUND OF PRIOR YEAR'S EXPENDITURES:** Expenditures that occurred in prior year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by Generally Accepted Accounting Principles (GAAP). Expenditures should not, however, be reduced below zero.
- 1990 MISCELLANEOUS LOCAL RECEIPTS:** Revenue from local sources not provided for elsewhere, including services provided to individuals. Other examples could include food rebates, coupon refunding, and sales of materials.
- 1995 PRESIDENTIAL DECLARED DIASTER AID:** Receipts from local sources due to a Presidential declared disaster.

INTERMEDIATE SOURCES

- 2110 COUNTY FINES & LICENSES:** Fines assessed in County Court and fees from licenses issued by the county. Funds are placed in the county school fund for distribution to all school districts of the county based on the annual census of school-age children.
- 2130 OTHER COUNTY RECEIPTS:** Receipts from county sources not otherwise classified.

PROGRAM RECEIPT CODING

- 2210 ESU RECEIPTS:** Payments received from an Educational Service Unit for equipment, facilities, services, etc. (Do not record grant funds which flowed through the ESU to the school district; those should be recorded under the appropriate State or Federal Receipt function.)
- 2900 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT:** Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.

STATE SOURCES

- 3110 STATE AID:** Funds collected by the state and distributed to local school districts under the provisions of the Tax Equity and Educational Opportunities Support Act (TEEOSA).
- 3120 SPECIAL EDUCATION (SCHOOL AGE):** State reimbursement to school districts based on the actual cost associated with the education of special education students.
- 3125 SPECIAL EDUCATION TRANSPORTATION (SCHOOL AGE):** State reimbursement to school districts based on the actual costs associated with the transportation of special education students.
- 3130 HOMESTEAD EXEMPTION:** Funds appropriated by the state and distributed to county treasurers in-lieu-of property taxes and in turn allocated to school districts.
- 3131 PROPERTY TAX CREDIT:** Funds appropriated by the state and distributed by the county treasurer as a result of the Property Tax Credit Act.
- 3132 PERSONAL PROPERTY TAX CREDIT:** Fund appropriated by the state and distributed to county treasurers as a result of the Personal Property Tax Relief Act. Also include receipts identified as Personal Property Tax Credit – Railroads and Public Service Entities.
- 3133 NAMEPLATE CAPACITY TAX:** Funds appropriated by the state and distributed by the county treasurer for personal property directly used in wind energy generation.
- 3134 PERSONAL PROPERTY TAX CREDIT - RAILROAD TAXES/PUBLIC SERVICE ENTITIES:** Funds appropriated by the State & distributed by the County Treasurer to School Districts.
- 3150 STATE REIMBURSEMENT (of Nutrition Programs):** State reimbursement to school districts for services offered to children who qualify for free or reduced meal programs. This function should be used in accounting for the School Nutrition Fund.
- 3155 TEXTBOOK LOAN:** Appropriations by the Legislature to pay for textbooks that are loaned to students attending non-public schools.

PROGRAM RECEIPT CODING

- 3160 PAYMENTS RECEIVED FOR WARDS OF THE STATE OR COURT (Regular Education):** Payments to school districts for educating regular education wards of the court living in a group home, residential treatment centers, or psychiatric hospitals, that have been placed in a school district other than the school district in which he or she resided at the time he or she became a ward of the court.
- 3161 PAYMENTS RECEIVED FOR WARDS OF THE STATE OR COURT (SPED):** Payments to school districts for educating special education wards of the court living in a group home, residential treatment centers, or psychiatric hospitals, that have been placed in a school district other than the school district in which he or she resided at the time he or she became a ward of the court.
- 3165 FLEX FUNDING: 0-5 SUPPORT SERVICES (STATE):** Payments to school districts from the state for educating at-risk children through age five. (Disbursement coding for this receipt is 1195.)
- 3166 FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE):** Payments to school districts from the state for educating at-risk school age children. (Disbursement coding for this receipt is 1125.)
- 3175 ADULT BASIC EDUCATION:** Funds appropriated by the state to pay for volunteer coordination and High School Equivalency Assistance Act activities at school districts.
- 3180 PRO-RATE MOTOR VEHICLE:** Payments made by the owners of a fleet of apportionable vehicles in-lieu-of registration. This money is distributed to county treasurers for redistribution to political subdivisions based on the relation of the subdivision's levy(ies) to the total levy in the county.
- 3400 STATE APPORTIONMENT:** Money apportioned as each school district's share of the state's Temporary School Fund. This money is distributed based on the annual census of school-age children.

STATE CATEGORICAL PROGRAMS:

- 3500 OTHER STATE CATEGORICAL PROGRAMS:** Receipts from programs funded through state categorical funds not otherwise identified. Receipts related to individual grants should be further coded in order to separate them from receipts for other categorical grants. The expenditures for the particular grant should be coded under a matching expenditure function to facilitate a comparison of receipts and expenditures for each grant received.
- 3512 DISTANCE EDUCATION INCENTIVE PAYMENTS**
- 3535 PAYMENT FOR HIGH ABILITY LEARNERS:** Payments to school districts received for Learners of High Ability.
- 3540 STATE EARLY CHILDHOOD**

PROGRAM RECEIPT CODING

- 3541 EARLY CHILDHOOD ENDOWMENT GRANTS:** Sixpence, below Age 3
- 3550 ESU CORE SERVICES:** Funds distributed to Educational Service Units (ESU) under the provision §79-1241.03 (ESU Use Only)
- 3551 CAREER EDUCATION**
- 3570 TEACHER EVALUATION DEVELOPMENT GRANT**
- 3575 NEBRASKA INNOVATION GRANT PROGRAM**
- 3590 EXTENDED LEARNING OPPORTUNITY GRANTS**
- 3700 STATE GRANTS THROUGH INTERMEDIATE SOURCES:** Revenues from the state government through an intermediate agency.
- 3900 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT:** Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item.
- 3990 OTHER STATE RECEIPTS** - Any receipt from a state appropriation not included in any other category. *(Include Games & Parks In-Lieu-of Tax.)*
- 3995 PRESIDENTIAL DECLARED DISASTER RECEIPTS:** Receipts from state sources due to a Presidential declared disaster.
- 4000 FEDERAL RECEIPTS** Many school districts participate in categorical programs that are funded in part or totally through the receipt of federal funds. Most such programs are administered directly through the Department of Education and require an application and some form of expenditure report. A separate and specific function number identifies those federal programs that are administered directly through the Department of Education. Please note that the code numbers of the receipts portion of the Annual Financial Report for the following categorical programs should correspond directly with the 6XXX function code numbers under disbursements. This will provide the school district an instant comparison of receipts and expenditures within specific programs.
- 4105 UNIVERSAL SERVICES FUND (E-RATE):** Receipts from the federal Universal Service Fund pursuant to Section 254 of the Telecommunications Act of 1996, 46 U.S.C. 254 as such Section existed on January 1, 2006.
- 4210 FEDERAL NUTRITION PROGRAMS:** Federal reimbursement to school districts for services offered to children who qualify for free or reduced meal programs. This function should be used in accounting for the School Nutrition Fund.
- 4211 CHILD & ADULT CARE FOOD PROGRAM**

PROGRAM RECEIPT CODING

- 4212 **TITLE I, PART A: SUPPORT FOR IMPROVEMENT:** Revenues that will be used to support initiatives for Title I schools that have been identified as needs improvement in one of the following categories: Comprehensive Support and Improvement (CSI) and/or Target Support and Improvement (TSI).
- 4305 **TITLE 8 (IMPACT AID):** Funds received from the federal government when school district boundaries include federal land such as military installations or Indian reservations.
- 4306 **JOHNSON O'MALLEY:** Funds received from the federal government for supplemental programs to meet the special educational-related needs of eligible Indian students.
- 4307 **NATIVE AMERICAN EDUCATION**
- 4308 **FEDERAL ASBESTOS**
- 4309 **HEAD START**
- 4310 **REAP:** Small Rural Schools Achievement Grants from U.S. Dept. of Education.
- 4416 **IDEA PART C, PLANNING REGION TEAM (PRT):** IDEA funds received for Planning Region Team Project activities. (IDEA Part C, Planning Region Team project receipts must be recorded here; disbursements for IDEA Part C, Planning Region Team projects must also be coded in 6416)
- 4417 **IDEA PART B, TRANSITION PROJECTS:** IDEA funds received for special education discretionary transition projects. (IDEA Part B transition project receipts must be recorded here; disbursements for IDEA special projects must also be coded in 6417)
- 4418 **IDEA PART B, PEaK PROJECTS:** IDEA funds received for special education discretionary transition projects. (IDEA Part B transition project receipts must be recorded here; disbursements for IDEA special projects must also be coded in 6417)
- 4505 **TITLE I, PART A: ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL STATE AGENCIES**
- 4506 **TITLE I, PART A: ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY:** Funds provided to Local Education Agencies (LEAs) to carry out school improvement and corrective action responsibilities.
- 4507 **TITLE I, PART 1003(G) SCHOOL IMPROVEMENTS (SIG):** Funds provided to Local Education Agencies (LEAs) to carry out school improvement and “Turnaround” activities outlined under Section 1003(G).
- 4508 **TITLE 1, PART D, SUBPART 2 PREVENTION & INTERVENTION PROGRAMS FOR CHILDREN & YOUTH WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK:** Funding provided for the Title I programs in local, county-operated correctional agencies.

PROGRAM RECEIPT CODING

- 4509 TITLE II, PART A ESSA SUPPORTING EFFECTIVE INSTRUCTION:** Principal, Teacher and Other School Leaders Training, Class Size Reduction
- 4510 TITLE IV, PART A ESSA STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS**
- 4511 TITLE V, PART B REAP: RURAL LOW INCOME SCHOOL GRANTS:** Federal funds that flow through NDE
- 4512 IDEA PART B (611) BASE ALLOCATION:** Part B LEA flow-through funds received for special education services. [IDEA Part B (611) Base disbursements must be recorded in any of the following functions: 6402, 6403, and 6404]
- 4515 IDEA PART B SUPPLEMENTAL PAYMENTS:** Part B State set-aside funds received for special education services for children through age four.
- 4516 IDEA PRESCHOOL (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION:** IDEA preschool LEA Flow-through funds received for special education services for children ages 3-5 only. [IDEA Preschool (619) Base and IDEA Enrollment/Poverty (619) disbursements must be recorded in any of the following functions: 6406, 6407, and 6409]
- 4519 IDEA ENROLLMENT/POVERTY:** Part B LEA flow-through funds received for special education services for children to age twenty-one. (IDEA Enrollment/Poverty receipts must be recorded here; disbursements must also be recorded in 6410.)
- 4520 IDEA PART B EARLY INTERVENING SERVICES:** Part B LEA flow-through funds received for coordinated early intervening services for students in kindergarten through grade 12, with particular emphasis on students in kindergarten through grade 3.
- 4521 IDEA PART B PROPORTIONATE SHARE:** Part B LEA flow-through funds received for special education services of parentally placed nonpublic children with disabilities ages three to twenty-one.
- 4522 IDEA PART C:** Part C funds received for special education services for infants and toddlers below age three.
- 4523 IDEA SPECIAL PROJECTS:** IDEA funds received for special education discretionary projects for children through age twenty-one. Example Special Projects include collaborative projects, transition projects, and SPED student-to-work situations. (IDEA special project receipts must be recorded here; disbursements for IDEA special projects must also be coded in 6415.)
- 4524 OTHER FEDERAL NON-CATEGORICAL RECEIPTS:** All non-categorical funds received from federal sources not otherwise classified.

PROGRAM RECEIPT CODING

- 4525 **FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS):** Federal assistance to eligible recipients for improving educational programs and services leading to academic and occupational skill competencies needed to work in a technologically advanced society. (Includes Perkins Basic and Perkins Revision/Innovation Competitive Grant.)
- 4526 **TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN**
- 4527 **TITLE III, PART A ESSA ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT**
- 4528 **TITLE III ESSA IMMIGRAN**
- 4529 **ADULT BASIC EDUCATION:**
- 4530 **OTHER FEDERAL CATEGORICAL RECEIPTS:** Receipts from all other federal categorical sources not otherwise classified. (Example: PBiS receipts)
- 4531 **TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS**
- 4705 **FLOOD CONTROL:** Funds received from the federal government and distributed through the county for lands within the school district set aside for flood control purposes.
- 4706 **GRAZING**
- 4707 **FOREST RESERVE:** Funds received from the federal government and distributed through the county for lands within the school district set aside as national forests.
- 4708 **MEDICAID IN PUBLIC SCHOOLS (MIPS):** Payments from Health and Human Services for reimbursable special education services provided to verified special education and Medicaid-eligible children. Expense to the proper SPED disbursement codes that were utilized with these funds.
- 4709 **MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS):** Payments from Health and Human Services for administrative outreach and case management activities. Include receipts from Nebraska Education-Based Medicaid Administrative Claiming Consortiums.
- 4710 **CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS**
- 4967 **TITLE IV, PART A:** Student Support and Academic Enrichment (SSAE) Grant (2017/18 Competitive Based)
- 4969 **TITLE IV, PART A:** Student Support and Academic Enrichment (SSAE) Grant (2018/19 Formula Based)
- 4991 **MCKINNEY-VENTO HOMELESS**

PROGRAM RECEIPT CODING

4995 PRESIDENTIAL DECLARED DISASTER AID: Receipts from federal sources due to a Presidential declared disaster.

NON-REVENUE RECEIPTS

- 5100 ISSUANCE OF BONDS:** Used to record the face amount of the bonds that are issued. Short-term debt proceeds should not be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.
- 5101 ISSUANCE OF BONDS (RE-FUNDING ONLY)**
- 5102 QUALIFIED ZONE ACADEMY BONDS:** Bond issuances approved in accordance with Rule 87 (92NAC87) Regulations Governing Qualified Zone Academy Bonds Allocation.
- 5103 QUALIFIED SCHOOL CONSTRUCTION BONDS:** Bond issuances approved in accordance with Rule 87 (92NAC87) Regulations Governing Qualified Zone Academy Bonds Allocation.
- 5120 PREMIUM ON THE ISSUANCE OF BONDS:** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium represents an adjustment of the interest rate and will be amortized using revenue account 6200. (Discounts on bonds are now coded to expenditure object 925 Discount on the Issuance of Bonds.)
- 5150 TAX ANTICIPATION NOTES:** Monies borrowed which will be repaid from future tax receipts.
- 5200 FUND TRANSFERS IN:** Used to classify operating transfers from other funds of the district.
- 5300 PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY:** Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for proprietary or fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as special items using account 6300.
- 5301 INSURANCE ADJUSTMENTS:** Funds received as settlements to insurance claims.
- 5400 LOAN PROCEEDS:** Proceeds from loans greater than 12 months.
- 5500 CAPITAL LEASE PROCEEDS:** Proceeds from capital leases.
- 5600 OTHER LONG-TERM DEBT PROCEEDS:** Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).

PROGRAM RECEIPT CODING

- 5610 CASH BALANCE FROM MERGED/DISSOLVED SCHOOL DISTRICTS:** Cash transferred from other school districts that are merging with or dissolving into the school district.
- 5690 OTHER NON-REVENUE RECIEPTS:** All other non-revenue receipt items not otherwise classified, including refunds of overpayments (cash only). Whenever possible, refunds should be abated against outstanding bills or claims.
- 6100 CAPITAL CONTRIBUTIONS:** Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, corporation, or affiliate organization.
- 6300 SPECIAL ITEMS:** Used to classify special items in accordance with GASB Statement 34. Included are significant transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.
- 6400 EXTRAORDINARY ITEMS:** Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration and are both unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster such as a fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

NON-PROGRAM RECEIPTS

- 9000 NON-PROGRAM RECEIPTS:** The receipts resulting from temporary intra-agency transactions such as cashing Certificates of Deposit. (See Non-Program Expenditures for offsetting entries). **Note: If Non-Program Receipts exceed Non-Program Expenditures, the difference should be recorded as a receipt to the school district. If the Non-Program Expenditures exceed the Non-Program Receipts, the difference should be recorded as an expenditure to the school district.**
- 9001 INTERFUND LOAN FROM GENERAL FUND:** Not included in the Total Revenue account XX-1-10000-000
- 9002 INTERFUND LOAN FROM BOND FUND:** Not included in the Total Revenue account XX-1-10000-000
- 9003 INTERFUND LOAN FROM SPECIAL BUILDING FUND:** Not included in the Total Revenue account XX-1-10000-000
- 9004 INTERFUND LOAN FROM QCPUF FUND:** Not included in the Total Revenue Account XX-1-10000-000

PROGRAM DISBURSEMENT CODING

According to *Financial Reporting for Local & State School Systems* from the U.S. Department of Education, the function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and debt service. Functions are further classified into sub-functions. Each classification is presented by a code number followed by a description.

FUNCTIONS

1000 SERIES - INSTRUCTION: Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. ESU: Quiz Bowl, Expulsion Programs, & Drivers' Ed Program. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)

1100 REGULAR INSTRUCTION: Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving curricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration.

1115 CAREER ACADEMY PROGRAMS (Rule 47): Expenditures for a Career Academy Program which have been approved and/or received continued approval by the Commissioner of Education pursuant to §79-777 and NDE Rule 47. A Career Academy Program is a sequence of credit-bearing academic and career technical education courses reflecting a state-approved Program of Study selected by a district in response to local, regional, or state employment needs and demand for expertise.

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING): Expenditures for preventative services for *school age* children who are not identified or verified as having a disability but who demonstrate a need for specially designed assistance to benefit from the school's general education curriculum including educational services provided pursuant to §79-1142.

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS: Expenditures for a Limited English Proficiency Program should specifically address issues related to the education of students with limited English proficiency that do not replace expenditures that would have occurred if the students involved

PROGRAM DISBURSEMENT CODING

in the program did not have limited English proficiency, and that are not paid for with federal funds. **Do not include the expenditure of federal funds in this category.**

- 1160 POVERTY PROGRAMS:** Expenditures for a Poverty Program should include expenditures that specifically address issues related to the education of students living in poverty that do not replace expenditures that would have occurred if the students involved in the program did not live in poverty and that are not paid for with federal funds. **Do not include the expenditure of federal funds in this category.**
- 1190 EARLY CHILDHOOD EDUCATIONAL PROGRAMS:** Qualified Early Childhood Educational programs that are approved by the Nebraska Department of Education. Do not include the expenditure of state or federal grant funds or Special Education funds in this category. Expenditure of state grant funds for Early Childhood Educational Programs should be coded as 3540; expenditures for Special Education Early Childhood Programs should be coded as 1290. *(Not included in per pupil costs.)*
- 1195 REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING):** Expenditures for preventative services for children ages birth to five who are not identified or verified as having a disability but who demonstrate a need for specially designed assistance to benefit from the school's general education curriculum including educational services provided pursuant to §79-1142. *(Not included in per pupil costs.)*
- 1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS – SCHOOL AGE:** Those Special Education programs funded through State and Local Sources only. Transition Programs – Ages: High School – 21. Do not include transportation costs for Special Education purposes under this function. (Transportation costs for Special Education purposes should be reported under Function 2712 or 2713.) (Code IDEA School Age disbursements as to the appropriate Function 06XXX.)
- 1291 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS – DISTRICT USE: AGES 3-5
ESU USE: BELOW AGE 5 PROGRAMS:** Special Education programs for early childhood children ages 3-5 funded through local sources only. (Code IDEA below Age Five disbursements to the appropriate Function 064xx.) *(Not included in per pupil costs)*
- 1292 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS – AGES 0-2:** Special Education programs for early childhood children ages 0-2 funded through local sources only. (Code IDEA below Age Five disbursements to the appropriate Function 064xx.) *(Not included in per pupil costs)*
- 1295 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS – UNIFIED SPORTS:** Expenditures for special education students to participate in NSAA sanctioned “Unified Sports” that are in excess of those costs that would be incurred if the student was not in special education. Accommodation expenditures required for a special education student to participate in “Unified Sports” will be identified in the special education student’s IEP.
- 1300 SUMMER SCHOOL:** Costs of summer school or year-round schools, inter-term, elementary and secondary day school programs, including Driver Education.

PROGRAM DISBURSEMENT CODING

1400 ADULT EDUCATION: Expenditures for part-time continuation and other organized public educational programs that provide opportunity for adults to further their education regardless of their previous educational attainment. Alternative schools for school-age children should be recorded under the All Instruction (1000) functions. *(Not included in Per Pupil Costs)*

2100 SERIES - SUPPORT SERVICES – STUDENTS: Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2110 ATTENDANCE AND SOCIAL WORK SERVICES: Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. Student Information System expenditures should be coded here.

2120 GUIDANCE SERVICES: Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.

2130 HEALTH SERVICES: Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

2140 PSYCHOLOGICAL SERVICES: Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. *Services for regular education students are coded here.*

2141 PSYCHOLOGICAL SERVICES: SPED SCHOOL AGE

2142 PSYCHOLOGICAL SERVICES: SPED AGES 3-5 *(Not included in per pupil costs)*

2143 PSYCHOLOGICAL SERVICES: SPED AGES 0-2 *(Not included in per pupil costs)*

2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES: Activities that identify, assess, and treat children with speech, hearing, and language impairments. *Services for regular education students are coded here.*

2151 SPEECH PATHOLOGY & AUDIOLOGY SERVICES: SPED SCHOOL AGE

2152 SPEECH PATHOLOGY & AUDIOLOGY SERVICES: SPED AGES 3-5 *(Not included in per pupil costs)*

PROGRAM DISBURSEMENT CODING

- 2153 **SPEECH PATHOLOGY & AUDIOLOGY SERVICES: SPED AGES 0-2** *(Not included in per pupil costs)*
- 2160 **OCCUPATIONAL THERAPY – RELATED SERVICES:** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. *Services for regular education students are coded here.*
- 2161 **OCCUPATIONAL THERAPY – RELATED SERVICES: SPED SCHOOL AGE**
- 2162 **OCCUPATIONAL THERAPY – RELATED SERVICES: SPED AGES 3-5** *(Not included in per pupil costs)*
- 2163 **OCCUPATIONAL THERAPY – RELATED SERVICES: SPED AGES 0-2** *(Not included in per pupil costs)*
- 2170 **PHYSICAL THERAPY – RELATED SERVICES:** Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist. *Services for regular education students are coded here.*
- 2171 **PHYSICAL THERAPY – RELATED SERVICES: SPED SCHOOL AGE**
- 2172 **PHYSICAL THERAPY – RELATED SERVICES: SPED AGES 3-5** *(Not included in per pupil costs)*
- 2173 **PHYSICAL THERAPY – RELATED SERVICES: SPED AGES 0-2** *(Not included in per pupil costs)*
- 2180 **VISUALLY IMPAIRED – RELATED SERVICES:** Activities that assess, diagnose, or treat students for all conditions requiring the services. *Services for regular education students are coded here.*
- 2181 **VISUALLY IMPAIRED – RELATED SERVICES: SPED SCHOOL AGE**
- 2182 **VISUALLY IMPAIRED – RELATED SERVICES: SPED AGES 3-5** *(Not included in per pupil costs)*
- 2183 **VISUALLY IMPAIRED – RELATED SERVICES: SPED AGES 0-2** *(Not included in per pupil costs)*
- 2190 **SUPPORT SERVICES – OTHER:** Other **NON-SPED** support services to students not classified elsewhere in the 2100 series.
- 2191 **POSTSECONDARY EDUCATION:** Expenses on behalf of students associated with obtaining credit from a postsecondary educational institution. This function should only be used in accounting for the Student Fee Fund.

2200 SERIES - SUPPORT SERVICES – INSTRUCTION: Activities associated with assisting the staff with the content and process of providing learning experiences for students. Include expenditures for Retirement Incentive Plans (§79-855) and Staff Development Assistance (§79-856).

PROGRAM DISBURSEMENT CODING

- 2210 IMPROVEMENT OF INSTRUCTION:** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- 2211 SCHOOL IMPROVEMENT:** Activities that support school improvement efforts. Includes costs for local school improvement committees or visiting teams and may include other costs for developing and implementing a school improvement plan such as data analysis, professional development, consulting fees and other related costs.
- 2212 INSTRUCTION AND CURRICULUM DEVELOPMENT:** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- 2213 INSTRUCTIONAL STAFF TRAINING:** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a sub-object code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.
- 2214 IMPLEMENTATION OF STANDARDS:** Activities may include the alignment of local curriculum with state or local standards for reading, writing, mathematics, science, social studies/history and, if appropriate, any other content areas. May also include costs for professional development, consulting fees, substitute teacher salaries, stipends and other expenses related to the development and implementation of academic content standards.
- 2219 OTHER IMPROVEMENT OF INSTRUCTION SERVICES:** Activities for improving instruction other than those classified above.
- 2220 LIBRARY/MEDIA SERVICES:** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function, but rather to the instruction function.
- 2223 AUDIO/VISUAL SERVICES:** Activities such as selecting, securing, preparing, repairing, and making audio-visual equipment available to members of the instructional staff.

PROGRAM DISBURSEMENT CODING

- 2224 EDUCATIONAL TELEVISION SERVICES:** Activities concerned with presenting educational programs by way of television, including distance learning.
- 2230 INSTRUCTION-RELATED TECHNOLOGY:** This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. It should be noted that E-Rate is not specifically addressed with the accounting codes for technology, as GASB has not issued applicable accounting and financial reporting guidance.
- * Student Computer Centers: Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.
 - * Technology Service Supervision and Administration: Activities concerned with directing, managing, and supervising data-processing services.
 - * Systems Analysis and Planning: Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.
 - * Systems Application Development: Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
 - * Systems Operations: Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
 - * Network Support: Services that support the networks used for instruction-related activities.
 - * Hardware Maintenance and Support.
 - * Professional Development for Instruction-Focused Technology Personnel: Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 Instructional Staff Training.
- 2240 ACADEMIC STUDENT ASSESSMENT:** Expenditures for academic assessments of students that are not initiated by the teacher, but by the school district or state education agency.
- 2290 SUPPORT SERVICES – OTHER:** Services supporting the instructional staff not properly classified elsewhere in the 2200 series. School consulting/evaluation and instruction coaches are coded here.

PROGRAM DISBURSEMENT CODING

2300 SERIES - SUPPORT SERVICES - GENERAL ADMINISTRATION: Activities concerned with establishing and administering policy involved with operating the school district.

2310 BOARD OF EDUCATION OR ESU BOARD OF CONTROL: Activities of the board that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk services if they primarily provide services to the board.

- * Supervision of Board of Education Services: Activities concerned with directing and managing the general operation of the board of education. These include the activities of the members of the board of education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of school district meetings. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

- * Board Secretary/Clerk Services: The activities required to perform the duties of the secretary or clerk of the board of education. (Contract Service Related.)

- * Board Treasurer Services: The activities required to perform the duties of the treasurer of the board of education. (Contract Service Related.)

- * Election Services: Services rendered in connection with any school system election, including elections of officers and bond elections.

- * Tax Assessment and Collection Services: Services rendered in connection with tax assessment and collection.

- * Staff Relations and Negotiations: Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

- * Other Board of Education Services: Board of education services that cannot be classified under the preceding areas of responsibility.

2320 EXECUTIVE ADMINISTRATION: Activities associated with the overall general administration or executive responsibility of the entire school district (used with all programs 100–900). Some typical services included in this function code are as follows:

- * Office of the Superintendent: Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be better coded to another function.

- * Community Relations: Activities and programs developed and operated system wide for bettering school-community relations.

- * State and Federal Relations: Activities associated with developing and maintaining good relationships with state and federal officials. Activities associated with grant procurement are also included.

- * Other Executive Administration: Other general administrative services that cannot be recorded under the preceding categories.

2330 DISTRICT LEGAL SERVICES: Activities performed by “in-house” legal staff employed by the district and legal services contracted by the district. Also includes any judgments and related expenses.

PROGRAM DISBURSEMENT CODING

2410 OFFICE OF THE PRINCIPAL: Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of teaching and administrative duties at the school building level.

2490 SCHOOL ADMINISTRATION – OTHER: Other school administration services. This function includes graduation expenditures and expenses and full-time department chairpersons.

2500 SERIES - CENTRAL SERVICES: Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

2510 FISCAL SERVICES: Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and investments and funds management. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. Board secretary, clerk, and board treasurer services should be reported in 2510 if the positions serve the district and do not provide services directly to board members. Otherwise, function 2310 would be used.

2515 BUILDINGS AND SITES: Activities concerned with acquiring or improving school district lands or buildings, including site or building acquisition or improvement. For reporting purposes, this function is only used in accounting for the Special Building Fund or the Qualified Capital Purpose Undertaking Fund. Only ESU's are allowed to use 2515 in the General Fund.

2520 PURCHASING, WAREHOUSING, & DUPLICATING SERVICES: Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.

2530 PRINTING, PUBLISHING, & DUPLICATING SERVICES: The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, copier leases and notices. (Duplicating services directly related to instruction should be reported in function 1000.)

2540 PLANNING, RESEARCH, DEVELOPMENT, & EVALUATION SERVICES: Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system.

- * Planning services include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- * Research services include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

PROGRAM DISBURSEMENT CODING

- * Development services include activities in the deliberate, evolving process of improving educational programs.
 - * Evaluation services include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and previously established goals.
- 2560 PUBLIC INFORMATION SERVICES:** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and websites, and personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code is included in function 2580.
- 2570 PERSONNEL SERVICES:** Activities concerned with maintaining efficient personnel for the school system. This code includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
- * Supervision of Personnel Services: The activities of directing, managing, and supervising staff services.
 - * Recruitment and Placement: Activities concerned with employing and assigning personnel for the school district.
 - * Personnel Information: Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
 - * Non-instructional Personnel Training: Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a non-instructional personnel who is attending training would still be reported in their appropriate function code.
 - * Health Services: Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care outside of employee's health insurance.
 - * Other Personnel Services: Personnel services that cannot be classified under the preceding functions.
- 2580 ADMINISTRATIVE TECHNOLOGY SERVICES:** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

PROGRAM DISBURSEMENT CODING

- * Technology Service Supervision and Administration: Activities concerned with directing, managing, and supervising data-processing services.
- * Systems Planning and Analysis: Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.
- * Systems Application Development: Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- * Systems Operations: Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- * Network Support Services
- * Hardware Maintenance and Support Services
- * Professional Development Costs for Administrative Technology Personnel
- * Other Technology Services: Activities concerned with data processing not described above.

2590 CENTRAL SERVICES – OTHER: Other support services to business not classified elsewhere in the 2500 series.

2600 SERIES - OPERATION & MAINTENANCE OF PLANT: Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. In-service training related to operations and maintenance, including safety and security, should be reported in function 2570 Personnel Services.

2610 OPERATION OF BUILDINGS: Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and heating, ventilating, and air conditioning (HVAC) systems and doing minor repairs. Also included are the costs of building rental, teacherages, and property insurance.

2620 MAINTENANCE OF BUILDINGS: Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. Custodial salaries are coded here.

2630 CARE & UPKEEP OF GROUNDS: Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, and grounds maintenance.

2640 CARE & UPKEEP OF EQUIPMENT: Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment.

2650 VEHICLE OPERATION, MAINTENANCE, & PURCHASING (OTHER THAN STUDENT TRANSPORTATION VEHICLES): Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for

PROGRAM DISBURSEMENT CODING

safety (i.e., preventive maintenance). Expenditures for driver's education programs should be coded to function 1000 Instruction.

- 2660 SECURITY:** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs.
- 2670 SAFETY:** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.
- 2680 OPERATION & MAINTENANCE OF PLANT – OTHER:** Operation and maintenance of plant services that cannot be classified elsewhere in the 2600 series.

2700 SERIES - STUDENT TRANSPORTATION: Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction.

- 2710 VEHICLE OPERATION & PURCHASING – REGULAR EDUCATION:** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include fueling, insurance, driving buses or other student transportation vehicles.
- 2711 VEHICLE OPERATION & PURCHASING – ENROLLMENT OPTION IN THE LEARNING COMMUNITY:** Conveyance of pupils to and from schools within a Learning Community, as provided by statute. Included are such activities as contracting, payments to parents, purchasing vehicles, leasing vehicles, and all costs associated with operating the vehicle.
- 2712 VEHICLE OPERATION & PURCHASING – SCHOOL AGE SPED:** Activities concerned with the conveyance of special education school age (K-12) children to and from school, as provided by statute and funded by state and local funds. Included are such activities as payment to parents, leasing, and appropriate costs associated with operating the vehicles. (Special Education transportation costs for children through age four should be recorded under the appropriate 02713, 02723, 02733, 06402, 06407 and/or 06410 functions.)
- 2713 VEHICLE OPERATION & PURCHASING – BELOW AGE 5 SPED:** Activities concerned with the conveyance of Below Age Five Special Education children funded with local sources. (*Not included in per pupil costs.*)

PROGRAM DISBURSEMENT CODING

- 2714 **VEHICLE OPERATION & PURCHASING – LEARNING COMMUNITY COORDINATING COUNCIL:** Transportation for parents of elementary students who qualify for free or reduced price lunches to school functions of such students in elementary schools. [§79-2115(d)]
- 2720 **MONITORING SERVICES – REGULAR EDUCATION:** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations.
- 2721 **MONITORING SERVICES – ENROLLMENT OPTION IN LEARNING COMMUNITY**
- 2722 **MONITORING SERVICES – SCHOOL AGE SPED**
- 2723 **MONITORING SERVICES – BELOW AGE 5 SPED** *(Not included in per pupil costs.)*
- 2724 **MONITORING SERVICES – LEARNING COMMUNITY COORDINATING COUNCIL**
- 2730 **VEHICLE SERVICING & MAINTENANCE – REGULAR EDUCATION:** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, and inspecting vehicles for safety.
- 2731 **VEHICLE SERVICING & MAINTENANCE – ENROLLMENT OPTION IN LEARNING COMMUNITY**
- 2732 **VEHICLE SERVICING & MAINTENANCE – SCHOOL AGE SPED**
- 2733 **VEHICLE SERVICING & MAINTENANCE – BELOW AGE 5 SPED** *(Not included in per pupil costs.)*
- 2734 **VEHICLE SERVICING & MAINTENANCE – LEARNING COMMUNITY COORDINATING COUNCIL**
- 2790 **OTHER STUDENT TRANSPORTATION SERVICES – REGULAR EDUCATION:** Payments for contracted transportation services and other student transportation services that cannot be classified elsewhere in the 2700 series.
- 2791 **OTHER STUDENT TRANSPORTATION SERVICES – ENROLLMENT OPTION IN LEARNING COMMUNITY**
- 2792 **OTHER STUDENT TRANSPORTATION SERVICES – SCHOOL AGE SPED**
- 2793 **OTHER STUDENT TRANSPORTATION SERVICES – BELOW AGE 5 SPED** *(Not included in per pupil costs.)*
- 2794 **OTHER STUDENT TRANSPORTATION SERVICES – LEARNING COMMUNITY COORDINATING COUNCIL**

PROGRAM DISBURSEMENT CODING

2900 OTHER SUPPORT SERVICES: All other support services not classified elsewhere in the 2000 series.

3000 SERIES - OPERATION OF NON-INSTRUCTIONAL SERVICES: Activities concerned with providing non-instructional services to students, staff, or the community.

3100 FOOD SERVICES OPERATIONS: Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Used only in School Nutrition Fund.

3200 ENTERPRISE OPERATIONS: Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges. The school district bookstore, for example, could be charged to this code. Instruction should not be charged here, but rather to function 1000. Food services are not be charged here, but rather to function 3100. *(Used only in the Activity Fund.)*

3300 COMMUNITY SERVICES OPERATIONS: Activities concerned with providing services to the community. Examples of this function would be: daycare, before & after school programs, busing for preschoolers, community rec, civic activities & public libraries, offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student, should be reported in function 2120 Guidance Services. *(Not included in Per Pupil Costs)*

3400/3500 SERIES – PRIVATE & STATE CATEGORICAL PROGRAMS *(Not included in Per Pupil Costs)*

3400 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS: Expenditures financed by categorical grants received from corporations, foundations, and other non-governmental sources. *(Formerly disbursement code 4995. Matching receipt code is 1925.)*

3500 OTHER STATE CATEGORICAL PROGRAMS: Expenditures resulting from programs funded through state categorical funds. Expenditures related to individual grants should be further coded in order to separate them from expenditures for other categorical grants. The receipts for the particular grant should be coded under a matching receipt function to facilitate a comparison of receipts and expenditures for each grant received.

3512 DISTANCE EDUCATION INCENTIVE PAYMENTS

3535 HIGH ABILITY LEARNERS

3540 STATE EARLY CHILDHOOD: Grants and continuation grants applied for and awarded to districts and ESU's for 3-5 year olds.

3541 EARLY CHILDHOOD ENDOWMENT GRANTS: District only.

PROGRAM DISBURSEMENT CODING

3551 CAREER EDUCATION

3570 TEACHER EVALUATION DEVELOPMENT GRANTS

3575 NEBRASKA INNOVATION GRANT PROGRAM

3590 EXTENDED LEARNING OPPORTUNITY GRANTS

4000 SERIES - FACILITIES ACQUISITIONS & CONSTRUCTION: Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

4100 LAND ACQUISITION: Activities concerned with initially acquiring and improving land. (Used in Special Building only.)

4200 LAND IMPROVEMENT: Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation. (Used in Special Building only.)

4300 ARCHITECTURE & ENGINEERING: The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to function 4100, 4200, 4500, or 4600, as appropriate.

4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT: Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

4500 BUILDING ACQUISITION & CONSTRUCTION: Activities concerned with buying or constructing buildings. (Used in Special Building only.)

4600 SITE IMPROVEMENTS: Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

4700 BUILDING IMPROVEMENTS: Activities concerned with building additions, reconstruction, and remodeling, as well as with installing or extending service systems and other built-in equipment.

4900 OTHER FACILITIES ACQUISITION & CONSTRUCTION: Facilities acquisition and construction activities that cannot be classified above.

5000 SERIES - DEBT SERVICE: Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within 1 year of receiving the obligation) is charged to function 2510. (*Not included in Per Pupil Costs*)

PROGRAM DISBURSEMENT CODING

5100 IDEA MAINTENANCE OF EFFORT NON-COMPLIANCE RECOVERY: Repayment resulting from non-compliance with IDEA Maintenance of Effort requirements. Repayment, with non-federal funds, is equal to the amount by which the LEA failed to maintain its level of SPED expenditures in a specific school fiscal year.

6000 SERIES - FEDERAL PROGRAMS: Many school districts participate in categorical programs that are funded in part or totally through the receipt of federal funds. Most such programs are administered directly through the Department of Education and require an application and some form of expenditure report. A separate and specific function number identifies those federal programs that are administered directly through the Department of Education. Please note that the code numbers of the expenditures portion of the Annual Financial Report for the following categorical programs should correspond with the 4XXX function numbers under receipts. This will provide the school district an instant comparison of receipts and expenditures within specific programs. *(Not included in Per Pupil Costs)*

6200 TITLE I, PART A ESEA/ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES: *(Formerly TITLE L, PART A: NCLB Improving the Academic Achievement of the Disadvantaged Operated by Local Education Agencies)*

6210 TITLE I ACCOUNTABILITY ESEA/ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY: Funds provided to Local Education Agencies (LEAs) to carry out school improvement and corrective action responsibilities. *(Formerly TITLE I NCLB Improving Basic Programs Accountability)*

6212 TITLE I, PART A SUPPORT FOR IMPROVEMENT: Expenditures will be used to support initiatives for Title I schools that have been identified as needs improvement in one of the following categories: Comprehensive Support and Improvement (CSI) and/or Target Support and Improvement (TSI).

6215 TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANTS (SIG): Expenditures financed through funds provided to Local Education Agencies (LEAs) to carry out school improvement and "Turnaround" activities outlined under Section 1003(G).

6230 TITLE I, PART D, SUBPART 2 PREVENTION & INTERVENTION PROGRAMS FOR CHILDREN & YOUTH WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK: Expenditures financed through funds provided for the Title I programs in local, county-operated correctional agencies. *(Formerly TITLE L, PART D, SUBPART 2 Education of Neglected, Delinquent, or At-Risk Youth)*

6310 TITLE II, PART A ESEA/ESSA SUPPORTING EFFECTIVE INSTRUCTION: Principal & Teacher Training, Recruiting/Class Size Reduction *(Formerly TITLE L PART A NCLB Teacher Quality Grants)*

6315 TITLE II, PART B: Math & Science Partnerships

PROGRAM DISBURSEMENT CODING

- 6330 TITLE VI, PART B REAP:** Rural Low Income Schools Grants (*Federal funds that flow through NDE*) (Will be Title V Part B Subpart 2 ESSA beginning in 2017/18)
- 6402 IDEA PART B (611) BASE ALLOCATION TRANSPORTATION:** Expenditures financed through IDEA Part B (611) Base Allocation funds received for special education transportation.
- 6403 IDEA PART B (611) BASE ALLOCATION – SCHOOL AGE:** Expenditures of Part B (611) Base LEA flow-through funds for special education services which are allowable and reimbursable special education expenditures for school age children.
- 6404 IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR:** Part B (611) Base LEA flow-through funds expended for special education services.
- 6405 IDEA PART B SUPPLEMENTAL PAYMENTS:** Part B State set-aside funds expended for special education services for children through age four.
- 6406 IDEA PRESCHOOL (619) BASE ALLOCATION:** Expenditures related to special education services for children ages three and four only.
- 6407 IDEA PRESCHOOL (619) BASE ALLOCATION TRANSPORTATION:** Expenditures financed through IDEA Part B Base Allocation funds received for special education transportation for children age's three and four only.
- 6409 IDEA ENROLLMENT/POVERTY (619):** Expenditures funded through Part B LEA flow-through for special education services for children ages three and four only.
- 6410 IDEA ENROLLMENT/POVERTY (611):** Expenditures funded through Part B LEA flow-through for special education services for children to age twenty-one.
- 6411 IDEA PART B EARLY INTERVENING SERVICES:** Expenditures funded through Part B LEA flow-through funds received for coordinated early intervening services for students in kindergarten through grade 12, with particular emphasis on students in kindergarten through grade 3.
- 6412 IDEA PART B PROPORTIONATE SHARE:** Expenditures funded through Part B LEA flow-through funds for special education services of parentally placed non-public school children with disabilities ages three to twenty-one.
- 6414 IDEA PART C:** Expenditures funded through Part C funds for special education services for infants and toddlers below age three
- 6415 IDEA SPECIAL PROJECTS:** Expenditures financed through IDEA funds received for special education discretionary projects for children through age twenty-one.

PROGRAM DISBURSEMENT CODING

- 6416 IDEA PART C PLANNING REGION TEAM (PRT):** Expenditures financed through IDEA Part C special education funds to support the activities of the Early Childhood Planning Region Team Projects.
- 6417 IDEA PART B TRANSITION PROJECTS:** Expenditures financed through IDEA funds for special education discretionary transition projects.
- 6418 IDEA PART B PEaK PROJECTS:** Expenditures financed through IDEA special education discretionary funds to support districts in the implementation and evaluation of Targeted Improvement Plans (TIPS) through “PEAK” (Promoting Engagement and Knowledge) projects.
- 6690 OTHER FEDERAL NON-CATEGORICAL EXPENDITURES:** Expenditures made for all other non-categorical funds received from federal sources not otherwise classified.
- 6700 FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS):** Expenditures for improving educational programs and services leading to academic and occupational skill competencies needed to work in a technologically advanced society funded through federal Carl Perkins grants (includes Perkins Basic and Perkins Revision/Innovative Competitive Grants).
- 6800 FEDERAL NUTRITION PROGRAMS:** Expenditures funded through Federal nutrition programs for services offered to children who qualify for free or reduced lunch programs.
- 6910 INDIAN EDUCATION**
- 6915 TITLE I, PART C ESEA/ESSA EDUCATION OF MIGRATORY CHILDREN**
- 6925 TITLE III, PART A ESEA/ESSA ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT:**
- 6926 TITLE III ESEA/ESSA IMMIGRANT EDUCATION**
- 6930 FEDERAL ASBESTOS**
- 6940 HEAD START**
- 6945 CHILD & ADULT CARE FOOD PROGRAM**
- 6967 TITLE IV, PART A ESEA/ESSA STUDENT SUPPORT & CADEMIC ENRICHMENT (SSAE) GRANT (2017/18 COMPETATIVE BASED)**
- 6968 TITLE IV, PART B ESEA/ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS**

PROGRAM DISBURSEMENT CODING

6969 TITLE IV, PART A ESEA/ESSA STUDENT SUPPORT & ACADEMIC ENRICHMENT (SSAE) GRANT (2018/19 FORMULA BASED)

6980 ADULT BASIC EDUCATION

6990 OTHER FEDERAL CATEGORICAL PROGRAMS: Expenditures from all other federal categorical sources not otherwise classified. (Example: PBiS expenditures)

6991 MCKINNEY-VENTO HOMELESS

6992 REAP: Small Rural Schools Achievement grants directly from the U.S. Dept. of Education.

8000 SERIES - TRANSFERS (OUTGOING): Inter-fund transfers from the General Fund to the School Nutrition, Activities or Bond Fund or from other funds to the General Fund. Inter-fund transfers from the Special Building Fund and Qualified Capital Purpose Undertaking Fund *only* occurs when those funds are “closed out” and the remaining balance is transferred into the General Fund. *(General Fund transfers to Bond Fund are not included in Per Pupil Costs)*

9000 SERIES - NON-PROGRAM EXPENDITURES: A temporary intra-agency transaction that should not be reflected as a school district expenditure. An example of such a transaction is purchasing Certificates of Deposit. At the end of the fiscal period, this account should equal the Non-Program Receipts Account. **Note: If Non-Program Receipts exceed Non-Program Expenditures, the difference should be recorded as a receipt to the school district. If the Non-Program Expenditures exceed the Non-Program Receipts, the difference should be recorded as an expenditure to the school district.**

9000 NON-PROGRAM EXPENDITURES: A temporary intra-agency transaction that should not be reflected as a school district expenditure. An example of such a transaction is purchasing Certificates of Deposit. At the end of the fiscal period, this account should equal the Non-Program Receipts Account.

9001 INTERFUND LOAN FROM GENERAL FUND: Use Object Code 001 with this function. *Not included in the Total Disbursement* Accounts XX-2-20X00-000.

9002 INTERFUND LOAN FROM BOND FUND: Use Object Code 001 with this function. *Not included in the Total Disbursement* Accounts XX-2-20X00-000.

9003 INTERFUND LOAN FROM SPECIAL BUILDING FUND: Use Object Code 001 with this function. *Not included in the Total Disbursement* Accounts XX-2-20X00-000.

9004 INTERFUND LOAN FROM QCPUF FUND: Use Object Code 001 with this function. Not included in the Total Disbursement *Not included in the Total Disbursement* Accounts XX-2-20X00-000.

PROGRAM DISBURSEMENT CODING

99200 BONDS OUTSTANDING AT END OF YEAR: The debt amount remaining after bond principal and payments have been made for the fiscal year. *Not included in the Total Disbursement* Accounts XX-2-20X00-000. (Used only in Bond and Qualified Capital Purpose Undertaking Fund)

PROGRAM DISBURSEMENT OBJECT CODING

DEFINITIONS OF DISTRICT/ESU PERSONNEL:

- XX0 NON-INSTRUCTIONAL STAFF:** Full-time, part-time, and pro-rated portions of the costs for work performed by non-certificated, support staff of the district or ESU. Includes clerical staff, transportation staff, custodial staff, kitchen staff, and other staff not expended in other object codes.
- XX1 TEACHERS/PROFESSIONAL STAFF:** Full-time, part-time, and pro-rated portions of the costs for work performed by certificated employees of the district or ESU who are considered to be in positions of a permanent nature. These include teachers, principals, associate/deputy superintendents, full-time substitutes employed as regular employee, SPED director, and those of a professional nature in positions of support. Includes certificated coaches and activity sponsors.
- XX2 INSTRUCTIONAL AIDES/ASSISTANTS:** Full-time, part-time, and pro-rated portions of the costs for work performed by non-certificated classroom assistants. Includes Para-professionals, non-certificated coaches and activity sponsors.
- XX3 SUBSTITUTE TEACHERS:** Full-time, part-time, and pro-rated portions of the costs for work performed by employees who are hired to serve as a substitute teacher.
- XX4 TECHNICAL STAFF:** Full-time, part-time, and pro-rated portions of the costs for work performed by non-certificated staff who are hired to provide technical support for all educational programs and district or ESU operations. (Includes Programmers, Network support, Data Analysts, etc.)
- XX5 SUPERINTENDENT/ESU ADMINISTRATOR:** Full-time, part-time, and pro-rated portions of the costs for work performed by the superintendent of the district or administrator of an ESU.
- XX6 PROFESSIONAL NON-CERTIFICATED STAFF:** Full-time, part-time, and pro-rated portions of the costs for work performed by non-certificated employees of the district or ESU who are considered to be in professional positions of a permanent nature. These include chief financial officer, legal counsel, business manager, human resource manager, technology director, network administrator, school nurse, school dietician and those that direct other district departments in positions of support for operations of the district. These individuals would hold a professional degree, license or certificate. An individual holding a teaching certificate would be classified in this category if his or her job responsibilities include the areas listed above and do not include classroom instruction.

PROGRAM DISBURSEMENT OBJECT CODING

These classifications are used to describe the service or commodity obtained as the result of a specific expenditure. Each classification is presented by a code number followed by a description. The nine major object categories are further subdivided. A three-digit number is used which makes it possible to search out detailed information. Following object coding defines the major categories and sub-categories.

School districts may further sub-divide the sub-categories for their purposes but must conform to the coding structure found in the NDE Masterlist when be reported to NDE. The NDE Master List is available at <https://www.education.ne.gov/fos/annual-financial-report-school-district/201819-essa-financial-coding-information/>

INTERFUND LOANS:

001 INTERFUND LOANS: Used only with Disbursement Function Code 900X in taxing funds and **are not** included in Total Disbursements of that fund. (Interfund Loans from General Fund 9001, from the Bond Fund 9002, from the Special Building Fund 9003, and from the Qualified Capital Undertaking Fund 9004.)

SALARIES: Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

REGULAR EMPLOYEES: Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district/ESU.

- 105 SUPERINTENDENT/ESU ADMINISTRATOR
- 110 NON-INSTRUCTIONAL
- 111 TEACHERS/PROFESSIONAL STAFF
- 112 INSTRUCTIONAL AIDES & ASSISTANTS
- 113 SUBSTITUTE TEACHERS
- 114 TECHNICAL STAFF
- 116 PROFESSIONAL NON-CERTIFICATED STAFF

TEMPORARY EMPLOYEES: Full-time, part-time, and prorated portions of the costs for work performed by employees who are hired on a temporary or substitute basis. Employee benefits are not usually offered. i.e. Community Coaches.

- 120 NON-INSTRUCTIONAL
- 121 TEACHERS/PROFESSIONAL STAFF
- 122 INSTRUCTIONAL AIDES & ASSISTANTS
- 123 SUBSTITUTE TEACHERS
- 124 TECHNICAL STAFF
- 126 PROFESSIONAL NON-CERTIFICATED STAFF

OVERTIME EMPLOYEES: Amounts paid to employees in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

- 130 NON-INSTRUCTIONAL
- 131 TEACHERS/PROFESSIONAL STAFF
- 132 INSTRUCTIONAL AIDES & ASSISTANTS
- 133 SUBSTITUTE TEACHERS

PROGRAM DISBURSEMENT OBJECT CODING

- 134 TECHNICAL STAFF
- 136 PROFESSIONAL NON-CERTIFICATED STAFF

SABBATICAL LEAVE: Amounts paid to employees on sabbatical leave.

- 140 NON-INSTRUCTIONAL
- 141 TEACHERS/PROFESSIONAL STAFF
- 142 INSTRUCTIONAL AIDES & ASSISTANTS
- 143 SUBSTITUTE TEACHERS
- 144 TECHNICAL STAFF
- 146 PROFESSIONAL NON-CERTIFICATED STAFF

ADDITIONAL COMPENSATION: Such as bonuses, stipends, incentives, non-index wages, coaches, and activity sponsors.

- 150 NON-INSTRUCTIONAL
- 151 TEACHERS/PROFESSIONAL STAFF
- 152 INSTRUCTIONAL AIDES & ASSISTANTS
- 153 SUBSTITUTE TEACHERS
- 154 TECHNICAL STAFF
- 155 SUPERINTENDENT/ESU ADMINISTRATOR
- 156 PROFESSIONAL NON-CERTIFICATED STAFF

EMPLOYEE BENEFITS: Amounts paid on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

GROUP INSURANCE: Employer's share of any insurance plan.

- 210 NON-INSTRUCTIONAL
- 211 TEACHERS/PROFESSIONAL STAFF
- 212 INSTRUCTIONAL AIDES & ASSISTANTS
- 213 SUBSTITUTE TEACHERS
- 214 TECHNICAL STAFF
- 215 SUPERINTENDENT/ESU ADMINISTRATOR
- 216 PROFESSIONAL NON-CERTIFICATED STAFF

SOCIAL SECURITY CONTRIBUTIONS: Employer's share of Social Security and Medicare (FICA) paid.

- 220 NON-INSTRUCTIONAL
- 221 TEACHERS/PROFESSIONAL STAFF
- 222 INSTRUCTIONAL AIDES & ASSISTANTS
- 223 SUBSTITUTE TEACHERS
- 224 TECHNICAL STAFF
- 225 SUPERINTENDENT/ESU ADMINISTRATOR
- 226 PROFESSIONAL NON-CERTIFICATED STAFF

RETIREMENT CONTRIBUTIONS: Employer's share of any state or local employee retirement system paid, including the amount paid for employees assigned to federal programs.

- 230 NON-INSTRUCTIONAL
- 231 TEACHERS/PROFESSIONAL STAFF

PROGRAM DISBURSEMENT OBJECT CODING

- 232 INSTRUCTIONAL AIDES & ASSISTANTS
- 233 SUBSTITUTE TEACHERS
- 234 TECHNICAL STAFF
- 235 SUPERINTENDENT/ESU ADMINISTRATOR
- 236 PROFESSIONAL NON-CERTIFICATED STAFF

237 INCREASED RETIREMENT CONTRIBUTION: Expenditures by school districts to contribute to the School Employee's Retirement Fund to the extent that such expenditures exceed the employer contributions at the statutory rate of 7.35% (or 7.37% for Class V schools) as permitted in §79-1028.01.

238 VOLUNTARY TERMINATION AGREEMENTS: Expenditures resulting from agreements for expenditures paid to certificated employees in exchange for voluntary terminations in place: (a) prior to July 1, 2009; (b) on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year; or (c) on or after the first day of the 2013/14 school year with an agreement that will result a projected net savings in salary and benefits over a five-year period. Report the total amount utilized by the district as a Voluntary Termination expenditure exclusion during the reporting year. [§79-1028.01].

239 EARLY RETIREMENT CONTRIBUTIONS: Expenditures for early retirement or termination of district/ESU employees. Does not include expenditures resulting from district reorganizations. Include payouts for terminal leave costs (retirements, severance pay, unused sick and vacation leave). *Report Retirement Incentive Plan costs resulting from district reorganizations in Function 2290 Support Services – Instruction, Object code 287. [§79-855].*

ON-BEHALF PAYMENTS: Payments made by the state or other governments that benefit active employees. These payments typically include state matching of the retirement contributions of personnel. An equal revenue amount should be recorded in revenue source 2900, 3900, or 4900 depending on the source of the payment.

- 240 NON-INSTRUCTIONAL
- 241 TEACHERS/PROFESSIONAL STAFF
- 242 INSTRUCTIONAL AIDES & ASSISTANTS
- 243 SUBSTITUTE TEACHERS
- 244 TECHNICAL STAFF
- 245 SUPERINTENDENT/ESU ADMINISTRATOR
- 246 PROFESSIONAL NON-CERTIFICATED STAFF

TUITION REIMBURSEMENT: Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of policy.

- 250 NON-INSTRUCTIONAL
- 251 TEACHERS/PROFESSIONAL STAFF
- 252 INSTRUCTIONAL AIDES & ASSISTANTS
- 253 SUBSTITUTE TEACHERS
- 254 TECHNICAL STAFF
- 255 SUPERINTENDENT/ESU ADMINISTRATOR
- 256 PROFESSIONAL NON-CERTIFICATED STAFF

PROGRAM DISBURSEMENT OBJECT CODING

UNEMPLOYMENT COMPENSATION: Amounts paid to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.

- 260 NON-INSTRUCTIONAL
- 261 TEACHERS/PROFESSIONAL STAFF
- 262 INSTRUCTIONAL AIDES & ASSISTANTS
- 263 SUBSTITUTE TEACHERS
- 264 TECHNICAL STAFF
- 265 SUPERINTENDENT/ESU ADMINISTRATOR
- 266 PROFESSIONAL NON-CERTIFICATED STAFF

WORKERS' COMPENSATION: Amounts paid to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget.

- 270 NON-INSTRUCTIONAL
- 271 TEACHERS/PROFESSIONAL STAFF
- 272 INSTRUCTIONAL AIDES & ASSISTANTS
- 273 SUBSTITUTE TEACHERS
- 274 TECHNICAL STAFF
- 275 SUPERINTENDENT/ESU ADMINISTRATOR
- 276 PROFESSIONAL NON-CERTIFICATED STAFF

HEALTH BENEFITS: Amounts paid to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. ***Do not include health/dental premiums paid for employees here, use the 21X Group Insurance series for premiums paid.*** Examples: Employer contribution to Health Savings Account (HSA), in-lieu of insurance payments, Employee Deductible Reimbursement paid by employer.

- 280 NON-INSTRUCTIONAL
- 281 TEACHERS/PROFESSIONAL STAFF
- 282 INSTRUCTIONAL AIDES & ASSISTANTS
- 283 SUBSTITUTE TEACHERS
- 284 TECHNICAL STAFF
- 285 SUPERINTENDENT/ESU ADMINISTRATOR
- 286 PROFESSIONAL NON-CERTIFICATED STAFF

287 RETIREMENT INCENTIVE PLAN: Expenditures for payments to employees leaving the school district **when two or more school districts reorganize or unify** as specifically permitted in §79-855 of Nebraska State Statute. (Record only in 2290 Support Services – Instruction)

288 STAFF DEVELOPMENT ASSISTANCE: Expenditures for payments to employees or the appropriate educational institution **when two or more school districts reorganize or unify** as specifically permitted in §79-856 of Nebraska State Statute. (Record only in 2290 Support Services – Instruction)

PROGRAM DISBURSEMENT OBJECT CODING

OTHER EMPLOYEE BENEFITS: Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, cell phone allowance and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

- 290 NON-INSTRUCTIONAL
- 291 TEACHERS/PROFESSIONAL STAFF
- 292 INSTRUCTIONAL AIDES & ASSISTANTS
- 293 SUBSTITUTE TEACHERS
- 294 TECHNICAL STAFF
- 295 SUPERINTENDENT/ESU ADMINISTRATOR
- 296 PROFESSIONAL NON-CERTIFICATED STAFF

PURCHASED PROFESSIONAL & TECHNICAL SERVICES: Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 511 & 512, 561 & 562 and 590 & 592.

- 310 OFFICIAL/ADMINISTRATIVE SERVICES:** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500.)
- 314 LOBBYIST FEES/EXPENSES:** Services performed by a registered lobbyist acting on behalf of a school district. This would include any amounts paid by the district for lobbyist fees and expenses reported to the Clerk of the Legislature pursuant to state statute. (Used only in Function Codes 2310 Board of Education and 2320 Executive Administration).
- 315 ACCOUNTING/AUDITING SERVICES:** Services performed by those in the accounting profession in budget preparation, school district accounting and auditing services.
- 317 CONTRACTED LEGAL SERVICES:** Services that by their nature can be performed only by attorneys. (Used only in Function 2330 District Legal Services.)
- 320 PROFESSIONAL EDUCATIONAL SERVICES:** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and instructional services from non-ESU entities. Contracted instructional services paid for with Federal funds need to be coded in 395/396. (Usually used with functions 1000, 2100, 2200, 2300, and 2400.)
- 330 EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES:** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are conference, workshop and course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or

PROGRAM DISBURSEMENT OBJECT CODING

professional development by third-party vendors. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for non-instructional staff should be coded to the function 2570.

- 332 MILEAGE PAID TO PARENTS:** Mileage paid to parents for transporting pupils to school. Payments to parents of children enrolled in early childhood programs code in Disbursement Function 1190 and payments to parents of Regular Education K-12 students' code in Disbursement Function 2710. Payments to parents of K-12 Special Education students code in Disbursement Function 2712.
- 333 MILEAGE PAID TO STAFF:** Reimbursement of mileage associated with staff travel for the school district.
- 334 MILEAGE PAID – OTHER:** Reimbursement of mileage that is not associated with parents or staff. Include contract mileage here.
- 340 OTHER PROFESSIONAL SERVICES:** Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, bankers, dieticians, editors, negotiations specialists, paying agents, systems analysts, third-party therapists, and planners. (Usually used with function 2000, but could also be used with functions 1000–4000.)
- 350 TECHNICAL SERVICES:** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are purchasing and warehousing services, and graphic arts. (Usually used with function 2000.)
- 351 DATA-PROCESSING & CODING SERVICES:** Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, 2230, 2240, 2410, 2510, and 2580.)
- 352 OTHER TECHNICAL SERVICES:** Technical services other than data-processing and related services. (e.g., payments to officials and referees) (Usually used with functions 1000–4000.)
- 382 DISTANCE EDUCATION & TELECOMMUNICATIONS:** Expenditures for distance education services only. Include costs for telecommunications services, access to data transmission networks that transmit data to and from the school district, renting related equipment, and the transmission of data. Also includes expenditures for telephone and cell phone service, including line charges for Internet usage. Do not include expenditures for firewalls, access points or physical property such as routers, etc.
- 395 SUBAWARDS/SUBCONTRACTS: \$25,000 OR LESS:** Amount paid for a contract to an entity to perform programmatic work/carry out part or all of the work according to federal program grant awards. Report contract payments *up to \$25,000* in Object Code 395. Remaining amount that exceeds \$25,000 is coded as object code 396. (i.e. Contract paid out by district a private company to complete programmatic work for a Title I Grant is \$30,000. \$25,000 is coded to object code 395 and \$5,000 is coded to object code 396.)
- 396 SUBAWARDS/SUBCONTRACTS: \$25,001 or more:** Amount paid for a contract to an entity that *exceeds \$25,000* to perform programmatic work/carry out part or all of the work according to federal

PROGRAM DISBURSEMENT OBJECT CODING

program grant awards. Report the contract payments that *exceed* \$25,000 as object code 396. (i.e. Contract paid out by district to a private company to complete programmatic work for a Title I Grant is \$30,000. \$25,000 is coded to object code 395 and \$5,000 is coded to object code 396.)

PURCHASED PROPERTY SERVICES: Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 410 **UTILITY SERVICES:** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and internet services are not included here, but are classified under object 382.
- 420 **CLEANING SERVICES:** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600.)
- 430 **REPAIRS & MAINTENANCE SERVICES:** Expenditures for repairs and maintenance services not provided directly by school district personnel.
- 431 **NON-TECHNOLOGY RELATED REPAIRS & MAINTENANCE:** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under object 450. (Used with functions 2600 and 2700.)
- 432 **TECHNOLOGY RELATED REPAIRS & MAINTENANCE:** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 1000, 2230, and 2580.)
- 440 **RENTALS – OTHER:** Costs for renting that is not covered by object codes 441, 442, or 443.
- 441 **RENTALS OF LAND & BUILDINGS:** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610.)
- 442 **RENTALS OF EQUIPMENT & VEHICLES:** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This should be coded to the function where the equipment or vehicle is used. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.
- 443 **RENTALS OF COMPUTERS & RELATED EQUIPMENT:** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. This should be coded to the function where the equipment is used.
- 450 **CONSTRUCTION SERVICES:** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the

PROGRAM DISBURSEMENT OBJECT CODING

costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. (Used only with function 4000.)

- 490 OTHER PURCHASED PROPERTY SERVICES:** Purchased property services that are not classified above. Communication services are not included here, but should be included in object 530.

OTHER PURCHASED SERVICES: Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 510 STUDENT TRANSPORTATION SERVICES:** Expenditures for transporting children to and from school and other activities. Contracted transportation expenditures should be recorded here.
- 511 STUDENT TRANSPORTATION PURCHASED FROM ANOTHER DISTRICT WITHIN THE STATE:** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here, but rather under object 442.
- 512 STUDENT TRANSPORTATION PURCHASED FROM ANOTHER DISTRICT OUTSIDE THE STATE:** Payments to other school districts outside the state for transporting children to and from school and school-related events.
- 519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES:** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. These payments include payments to students who transport themselves, or payments as reimbursement for student transportation on public carriers. Payments for staff and other persons not enrolled as students should be recorded under object 580.
- 520 INSURANCE (OTHER THAN EMPLOYEE BENEFITS):** Expenditures for all types of insurance coverage, including insurance for students, property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object code 21X.
- 521 FIDELITY BOND PREMIUMS:** Expenditures for bonds guaranteeing the school district against losses resulting from actions of the treasurer, employees, or other persons of the district. Used in Function Code 02310 only.
- 530 COMMUNICATIONS:** Services provided by persons or businesses to assist in transmitting and receiving messages or information not including telecommunications. This category includes postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E. (Usually used with functions 1000, 2230, 2320, 2410, or 2580.) Expenditures for Distance Education are coded as object code 382.
- 531 POSTAGE:** Includes postage machine rental and postage.

PROGRAM DISBURSEMENT OBJECT CODING

- 540 ADVERTISING:** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340. (Usually used with functions 2300 or 2500.)
- 550 PRINTING & BINDING:** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here, but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions. Printing and duplication of materials for classroom use should be coded here and to function 1000.)
- 560 TUITION – NON-INSTRUCTIONAL:** Expenditures to reimburse other educational agencies for non-instructional services to students residing within the legal boundaries described for the paying ESU/School district. (Used only with function 1000.)
- 561 TUITION TO OTHER DISTRICTS WITHIN THE STATE:** Tuition paid to other school districts within the state. Include tuition expenditures made to education service agencies.
- 562 TUITION TO OTHER DISTRICTS WITHIN THE STATE - SPED:** Tuition paid to other school districts within the state. Include tuition expenditures made to education service agencies (ESU).
- 563 TUITION TO PRIVATE SCHOOLS:** Tuition paid to private schools within the state and outside the state.
- 565 TUITION TO POSTSECONDARY SCHOOLS:** Tuition paid to postsecondary schools within the state and outside the state.
- 569 TUITION – OTHER:** Includes tuition paid to the state and other governmental organizations (excluding school districts) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district. So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net position at the time taxes are levied as “due to state government.” (These amounts are not shown as revenues to the school district.)
- 570 FOOD SERVICE MANAGEMENT:** Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only in School Nutrition Fund with function code 03100.)

PROGRAM DISBURSEMENT OBJECT CODING

- 580 TRAVEL:** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff and/or student travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Mileage reimbursement to staff is coded in 333.
- 590 INTERAGENCY PURCHASED SERVICES:** Any inter-district payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. (Used primarily with function 2000. Payments made for instructional staff from another district or agency should be coded here and to function 1000.) (Payments made for instructional staff from another district or agency should be coded here and to function 1000).
- 591 SERVICES PURCHASED FROM ANOTHER DISTRICT OR ESU WITHIN THE STATE:** Payments to another school district or ESU within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.
- 592 SERVICES PURCHASED FROM ANOTHER DISTRICT OR ESU OUTSIDE THE STATE:** Payments to another school district or ESU outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

SUPPLIES: Amounts paid that fall below capitalization thresholds (<\$5,000) for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item.

- 610 GENERAL SUPPLIES:** Expenditures for all supplies (other than those listed below) that fall below capitalization thresholds (<\$5,000) for the operation of a school district, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies.
- 621 NATURAL GAS:** Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.)
- 622 ELECTRICITY:** Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.)
- 623 BOTTLED GAS:** Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100.)
- 624 OIL:** Expenditures for bulk oil normally used for heating. (Used with function 2610.)
- 625 COAL:** Expenditures for raw coal normally used for heating. (Used with function 2610.)
- 626 GASOLINE:** Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station. (Used with functions 1000, 2650, and 2710.)

PROGRAM DISBURSEMENT OBJECT CODING

- 629 OTHER ENERGY:** Expenditures for energy that cannot be classified in one of the preceding categories.
- 630 FOOD:** Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610. (Used only School Nutrition Fund function 3100.)
- 640 BOOKS & PERIODICALS:** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. The Government Finance Officers Association (GFOA) recommends that software be counted as a capital expense, and object 735, Technology Software, has been established for these expenditures. (Used primarily with functions 1000 and 2200. Books and periodicals for non-instructional staff should be coded to function 2590.)
- 641 E-Books:** Cost of eBook expenses related to textbooks in digital format.
- 642 AUDIO-VISUAL MATERIALS:** Include only expenditures for audio-visual materials but not equipment. (Equipment should be recorded under Object 731 if cost are \$5000 or more.)
- 643 WEB/CLOUD BASE SOFTWARE:** Subscription-based software that resides external to school servers and is accessed via internet connectivity (e.g. SIS, LMS, BrainPop).
- 650 SUPPLIES – TECHNOLOGY RELATED:** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, subscriptions to online newspapers, and monitor stands. E-readers, including Kindles, iPads, and PC's that fall below capitalization thresholds (<\$5,000) should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)
- 695 INDIRECT COSTS:** Amounts paid for non-restricted indirect costs in the School Nutrition Fund (excluding food and capital outlay costs), transferred to and expensed through the General Fund.

PROPERTY: Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment that equals or exceeds the capitalization threshold (\$5,000). Additional guidance regarding the classification of property expenditures is provided in exhibit E-1 (in appendix E) and in chapter 5 (under the capital assets and capitalization threshold sections).

- 710 LAND & LAND IMPROVEMENTS:** Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements, such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with primarily functions 4100, 4200, and 4600.)
- 720 BUILDINGS:** Expenditures for acquiring existing buildings and construction of buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems, except payments to public school housing authorities or similar agencies. (Expenditures for installment or

PROGRAM DISBURSEMENT OBJECT CODING

lease payments, except interest, that have a terminal date and result in the acquisition of buildings should be assigned to codes 831 and 832.) Expenditures for the contracted construction, alteration, and renovations of buildings are recorded under object 450. Buildings built and alterations and renovations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. Building rent is reported in object 441. (Used with functions 4500 and 4700.)

- 731 MACHINERY:** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, kitchen equipment/appliances, mowers, tractors, and printing presses. (Usually used with functions 1000, 2600, and 3100.)
- 732 VEHICLES:** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700. Vehicles for driver's education should be coded to function 1000.)
- 733 FURNITURE & FIXTURES:** Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. (Used with all functions, except 5000.)
- 734 TECHNOLOGY RELATED HARDWARE:** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related items that do not exceed the capitalization threshold of \$5,000 should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- 735 TECHNOLOGY SOFTWARE:** Expenditures for purchased software used for educational or administrative purposes that equals or exceeds the capitalization threshold (\$5,000). Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- 739 OTHER EQUIPMENT:** Expenditures for all other equipment not classified elsewhere in the 730 object series.
- 740 INFRASTRUCTURE:** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. Expenditures for contracted construction of infrastructure are recorded under object 450. Infrastructure built by the school district's own staff is charged to objects 100, 200, 610, and 730, as appropriate. (Used only with function 4000, primarily 4200 and 4600.)
- 750 INTANGIBLE ASSETS:** Expenditures for outlays of intangible assets (if not categorized within categories 734 and 735).

PROGRAM DISBURSEMENT OBJECT CODING

- 790 DEPRECIATION & AMMORTIZATION:** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation (amortization for intangible assets), the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. This is used only in proprietary funds, fiduciary funds, and the entity-wide statements. (Used with all functions, except 5000.)
- 805 REPAYMENT OF TAXES PAID:** Repayment of property taxes received in error from county treasurers.
- 807 REPAYMENT OF TAXES PAID FOR REVALUED PROPERTY:** Repayment of property taxes received in prior years due to the revaluation of taxable property.
- 810 DUES & FEES:** Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contests). Tuition expenditures should be reported in objects 560 through 569. (Used with functions 1000 and 2000.)
- 820 JUDGEMENTS AGAINST THE DISTRICT:** Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are considered non-court judgments and should be recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Used only with function 2310.)
- 830 OTHER DEBT RELATED EXPENDITURES:** Expenditures not covered in object codes 831 through 835.
- 831 REDEMPTION OF PRINCIPAL:** Expenditures to retire bonds (including current and advance refunds) and long-term loans, including lease-purchase arrangements. (Used only with function 5000.)
- 832 INTEREST ON LONG-TERM DEBT:** Expenditures for interest on bonds or notes, including lease-purchase arrangements. (Used only with function 5000.)
- 833 BOND ISSUANCE & OTHER DEBT-RELATED COSTS:** Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. (Used only with function 5000.)
- 834 AMORTIZATION OF PREMIUM & DISCOUNT ON ISSUANCE ON BONDS:** Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used only in proprietary funds, fiduciary funds, and the entity-wide statements. An additional account (revenue source code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue if permitted by the state). (Used only with function 5000.)

PROGRAM DISBURSEMENT OBJECT CODING

- 835 INTEREST ON SHORT-TERM BOND:** Expenditures for interest on short-term debt or anticipation notes. (Used only with function 2510 Fiscal Services.)
- 890 MISCELLANEOUS EXPENDITURES:** Amounts paid for goods or services not properly classified in one of the objects included above. The refund of prior year's revenues should be reported here.
- 900 OTHER ITEMS:** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district. (Purchase of Certificate of Deposit [CDS].)
- 911 FUND TRANSFER TO GENERAL FUND:** Monies from other school funds transferred to the General Fund.
- 912 FUND TRANSFER TO SCHOOL NUTRITION FUND:** General Fund monies needed to maintain or support the School Nutrition Program.
- 913 FUND TRANSFER TO ACTIVITIES FUND:** General Fund monies needed to supplement school activities.
- 914 FUND TRANSFER TO BOND FUND:** General Fund monies needed to cover principal and interest payments from the Bond Fund when the Bond Fund assets are insufficient to make the payment.
- 920 PAYMENTS TO ESCROW AGENTS FOR DEFEASANCE OF DEBT:** (Used only with function 5000.)
- 925 DISCOUNT ON THE ISSUANCE OF BONDS:** Proceeds from that portion of the sale of bonds.
- 930 NET DECREASES IN THE FAIR VALUE OF INVESTMENTS:** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement. (Used only with function 2510.) This account has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, revenue source 1530 may be used to record all investment gains or losses (reported as a contra revenue if permitted by the state).
- 931 REALIZED LOSSES ON INVESTMENTS:** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes. (Used only with function 2510.)

PROGRAM DISBURSEMENT OBJECT CODING

- 932 UNREALIZED LOSSES ON INVESTMENTS:** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes. (Used only with function 2510.)
- 940 LOSSES ON THE SALE OF CAPITAL ASSETS:** The excess of book value of the capital assets sold over the amount received. This account is used in proprietary and fiduciary funds only and in the statement of activities. Revenue source 5300 is used for governmental funds. This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, source 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).
- 950 SPECIAL ITEMS:** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Some capital asset impairments, as defined by GASB Statement 42, may be reported as special items. In the governmental funds, these items should be separately captioned or disclosed. Music License fees should be coded here.
- 955 PRESIDENTIAL DECLARED DISASTER:** Expenditures that include significant costs related to a natural disaster such as a fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster that have been declared a Presidential Declared Disaster. Any expenditure for a natural disaster not declared by the President should be coded to: 960 Extraordinary Items.
- 960 EXTRAORDINARY ITEMS:** Used to classify items in accordance with Accounting Principles Board (APB) Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster such as a fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.

APPENDIX E

Distinguishing Equipment from Supply Items

*Excerpt from **Financial Accounting for Local and State School Systems: 2014 Edition - March 2015***

This appendix discusses the importance of distinguishing between supplies and equipment and suggests criteria for making that decision.

Reasons for Distinguishing Between Supplies and Equipment

Education agencies have found it useful to distinguish between supplies and equipment for the following reasons:

- The distinction may assist in deciding how to control or keep track of an item. For example, some funding programs require that all equipment items be inventoried annually. At the same time, many school districts will inventory certain items regardless of whether the items are equipment or whether they are required by law to do so.
- The distinction may bear on insurance decisions. Supplies and movable equipment are usually insured as part of the contents of buildings, whereas built-in equipment is usually insured as part of the structure.
- The distinction is important in identifying the funds with which to purchase a given item. For example, some funds, such as bond funds, typically cannot be used to purchase supplies, while other funds might exclude the purchase of equipment.
- The distinction can affect calculations of cost of operations and cost per student. Although most school districts include expenditures for supplies when calculating current operating costs, many school districts treat equipment differently. Some include all expenditures for replacement equipment in the current operating cost total, excluding the cost of new and additional equipment. Others prorate the cost of all equipment over several years. In both cases, the incorrect classification of supplies or equipment items can affect the resulting cost calculations.
- The distinction can affect the amount of state or federal aid allocated to a school district. Several funding sources use per student costs as part of their funding formula (see the preceding paragraph). Most funding programs limit the ways in which their funds may be spent, sometimes excluding either supplies or equipment from the list of eligible purchases.

A school district can take either of the following two basic approaches to distinguish between supplies and equipment:

- Adopt a predetermined list of items, classifying each entry as either a supply or an equipment item.
- Adopt a set of criteria to use in making its own classification of supply and equipment items.

Each approach is discussed in the following text.

The Disadvantages of a Supply/Equipment List

State departments of education and school districts maintain detailed lists of material items used in school district operations, identifying each entry as either a supply or an equipment item. These lists are helpful in many situations, but they have at least the following four limitations in financial reporting:

- Various state and federal aid programs offer supply/equipment categorizations that conflict with one another.

APPENDIX E

Distinguishing Equipment from Supply Items

- Technological and philosophical changes in education continue at an ever-increasing pace. It is impractical to list and classify the thousands of materials and devices used in school districts today, particularly in the vocational education curricula. Therefore, without periodic updates, supply/equipment lists quickly become obsolete.
- Classifications of certain items change because of changes in price or technology. For example, most school districts classified handheld mini-calculators as equipment several years ago when they cost over \$100. Now that the price of these items has dropped to the \$5 to \$25 range, some school districts are changing the classification of these items to supplies.
- Users tend to treat the lists as comprehensive and up-to-date, even when warned otherwise.

For these reasons, developing a universally applicable and easily updatable supply/equipment list is impractical. Instead of presenting a list that might raise as many issues as it would propose to resolve, this guide suggests that the distinction between supplies and equipment can better be made through consistent, statewide application of uniform criteria.

Criteria for Distinguishing Between Supply and Equipment Items

Documentation containing lists of items identified as supplies or equipment can never be comprehensive or exhaustive and quickly becomes outdated. To resolve the need to differentiate between supplies and equipment without exhaustive lists, the National Center for Education Statistics (NCES) has proposed a set of criteria for distinguishing equipment from supply items, listed in priority order. (See exhibit E-1.) At the first “no,” the item is declared to be a supply, not equipment.

Equipment Items

An equipment item is any instrument, machine, apparatus, or set of articles that meets all of the following criteria and has an original individual cost of at least \$5,000. The Government Finance Officers Association (GFOA) has recommended a capitalization threshold of no less than \$5,000.

- It retains its original shape, appearance, and character with use.
- It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least 1 year.

Supply Items

An item should be classified as a supply if it does not meet all of the stated equipment criteria.

Distinguishing Between Built-In and Movable Equipment

Should a school district find it useful to classify certain equipment into built-in and movable categories, the following criteria should be used, unless the school district is otherwise bound by federal, state, or local law.

A *built-in* equipment item meets these criteria:

APPENDIX E

Distinguishing Equipment from Supply Items

- It is an integral part of a building; that is, it is permanently fastened to the building, functions as a part of the building, and causes appreciable damage to the building if it is removed.
- It is permanently attached to a site and functions as part of the site (except buildings or other structures).

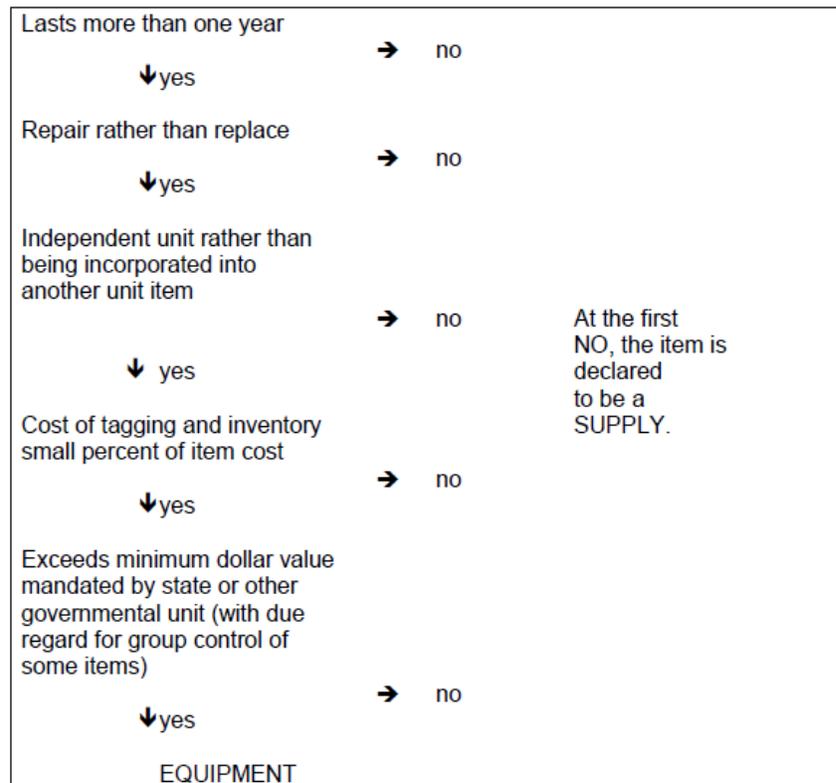
Built-in equipment may be incorporated into a building at the time the building is erected or at a later date. Built-in equipment is sometimes referred to as fixed equipment.

Movable equipment consists of items that meet these criteria:

- They are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed.
- They do not function as integral parts of the building or site and are not permanently fastened or attached to the building or site.

A piece of equipment that is simply bolted or screwed to the floor, such as a heavy lathe or desk, and that can be moved as a unit once these fasteners have been removed is movable equipment. The term *movable* refers to the permanency of installation and not to size or weight.

Exhibit E-1. Criteria for distinguishing equipment from supply items



This diagram was conceived by James Bliss, Ph.D., Assistant Superintendent for Business Services, Grandview Consolidated School District, Grandview, Missouri; and Stuart Graf, CPA, of the American Institute for Certified Public Accountants (AICPA).

APPENDIX E

Distinguishing Equipment from Supply Items

Selecting the Level of Control for Supplies and Equipment

School district managers carry great responsibilities for stewardship of the funds and property of the school district. They are responsible for tracking and periodically reporting on the condition of these financial and physical resources. A major decision in devising methods for carrying out these responsibilities is selecting the level of control to be applied to various kinds of supplies and equipment.

The level of control applied to any supply or equipment item can be thought of as the amount of time and effort spent in keeping track of the item and the amount of information kept about the condition and whereabouts of the item. The level of control applied to a supply or equipment item usually falls into one of three following broad categories:

- **Little or no control after purchase.** Items in this category are of such little value that the costs of implementing procedures to safeguard them, monitor their use, or track their location and condition are not justifiable. Such items include staplers and wastebaskets.
- **Group control.** Items in this category are of little individual value, but taken as a group are valuable enough to justify the cost of providing some type of control over their safety, use, location, and condition. Such items include chairs and school desks.
- **Individual control.** Items in this category are of sufficient value to justify applying control measures to each individual item. Such items usually include all relatively expensive pieces of equipment, although the minimum value of such equipment may vary with the school district.

Selecting the level of control to apply to an item is a straightforward process. Often, certain kinds of control are required by law or standard practice. For example, a federal funding program might require that all items purchased from these funds be inventoried and reported on periodically. Similarly, some funding programs require that all items of a certain minimum value be inventoried and reported on periodically. The school district may decide on its own to inventory certain kinds of items, regardless of the funding source, simply because these items or the inventory information are valuable to the school district. The level of control can range from an annual inventory to daily check-out from and return to a central storage room or station. When applied to a given item, the level should be based on the relative importance of the item to the overall operation of the school district and is usually in direct proportion to the item's purchase, replacement, or repair cost.

It is important to note that deciding how to control an item is relevant not only to equipment but also to certain stocks of supplies. For example, any large stock of supplies—such as instruction supplies, food, or custodial supplies—should be periodically counted and checked for damage, deterioration, and pilferage. Thus, the level-of-control issue applies to all tangible goods of any significant value to the school district.